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**Preparation, instructional systems, barriers and teachers' efforts in inclusive classrooms:
Implementation of limited face-to-face learning
during the Covid-19 pandemic**

Abstract

This study explored teacher opinions regarding implementing limited face-to-face learning (LF2FL) in inclusive classrooms during the Covid-19 pandemic in Indonesia. The data was collected for 24 teachers in elementary schools who have taught in the inclusive classroom through semi-structured interviews and analyzed using thematic analysis techniques. The results showed four main themes regarding implementing LF2FL: preparation, instructional systems, barriers, and teacher efforts. Teachers in inclusive classrooms had a heavier workload due to the diverse characteristics of students, mainly students with disabilities who required special treatment in all aspects of achieving learning outcomes. However, the many limitations faced by teachers during the implementation of LF2FL led to teachers' awareness of increasing competency to achieve learning goals for all students. The Indonesian government must readjust the rules for more flexible learning times, impacting all students' learning outcomes in inclusive classrooms.

Keywords: limited face to face learning; inclusive classroom; inclusive education; covid-19; Indonesia

Introduction

Since the beginning of 2020, the Covid-19 pandemic affected the world and Indonesia, resulting in school closures and a negative impact on education for all schools, including inclusive ones (Garbe et al., 2020; Page et al., 2021). Various negative impacts have threatened education's progress, such as access, learning process, and learning loss for all students, including students with disabilities (SwD), in inclusive classrooms. Inclusive classrooms with various student characteristics make teachers' obstacles more complex than regular classrooms. While online, several obstacles students face, both regular and SwDs with specific characteristics, require special attention and treatment for learning from the teacher (Yazcayir & Gurgur, 2021). Usually, learning must be through direct interaction with the teacher or teacher visits to students' homes. According to the Ministry of Health of the Republic of Indonesia (2020), crew members are a group that is vulnerable to being infected with Covid-19, so they need to get special attention, both during online

learning and when other learning activities are implemented. Special attention is given to SwDs in inclusive classrooms for teachers (Asri et al., 2021). However, learning during the learning period from home must continue to be carried out to avoid negative impacts. Technical difficulties and obstacles and the risk of contracting the virus warn teachers to continue to comply with the rules for implementing learning. On the other hand, they must continue to provide learning to students (Dube, 2020; Parmigiani et al., 2021).

Through the Decree of the Minister of Education, Culture, Research, and Technology Number 719/P/2020, the Government of Indonesia issued guidelines for implementing the curriculum in particular conditions, which states that learning in special situations is free from discrimination, including serving SwDs. During this pandemic, the government's special attention to students' learning in inclusive schools is significant because almost all teachers need adequate knowledge about learning for all students, especially SwDs. Up to this point, school principals who promote inclusivity have emphasized the importance of teachers being well-informed about Covid-19 and taking measures to prevent its transmission to students. The inclusive school principal admitted that he was trying to make teachers in schools know more contextual and effective learning methods (Lestari et al., 2021), especially for SwDs during the pandemic, by participating in training and distributing relevant learning materials.

The rules and policies in Indonesia have been revised to address the spread of virus variants. Consequently, the education sector has shifted from a fully online system to a limited face-to-face learning (LF2FL) in schools, including inclusive schools. Some of the reasons that LF2FL in Indonesia should be implemented because it wasn't optimal, and there were many limitations to the implementation of online learning; learning achievement has decreased in almost all aspects of learning outcomes; while online, the higher psychosocial risk has occurred in all students which causes depression because they feel depressed during online learning due to not playing and meeting with their friends for a long time. Especially in inclusive classrooms, this condition was increasingly regarded as heavy, especially for SwDs.

The implementation of LF2FL in Indonesia is a mutual agreement through a joint decree of the four ministries: The Minister of Education, Culture, Research, And Technology, the Minister of Religion, the Minister of Health, And the Minister of Affairs of The Republic of Indonesia (2021) stipulating a policy that in early 2022, LF2FL will be implemented in almost all parts of Indonesia. All Education units at levels 1, 2, and 3 of the Enforcement of Restrictions on

Community Activities (ERCA) must carry out LF2FL. The criteria of ERCA are at level 1 (with 80% vaccination dose 2, 100% capacity of the number of students, for 6 hours of in-class learning); level 2 and 3 (with 50%-79% vaccination dose 2, 50% total student capacity, 4-6 hours of in-class learning).

LF2FL is a way for learning in inclusive classrooms by optimizing learning in combination with learning at school--under certain conditions--or at school. For this reason, a different strategy is needed for all students, including SwDs, in inclusive schools to facilitate the achievement of learning objectives according to the characteristics and needs of students, but at the same time, must be able to prevent all students from transmitting Covid-19 (Louis-Jean & Cenat, 2020; Moorhouse, 2020). This strategy LF2FL must be done because learning from home has reduced learning motivation and increased the emotional reactions of all students (Mali & Lim, 2021; Singh et al., 2021). Various shortcomings during online learning must be met through LF2FL so that learning objectives and reducing risk due to the impact of Covid-19 can be handled more optimally. This study explored teacher opinions regarding implementing limited face-to-face learning in inclusive classrooms during Covid-19 in Indonesia.

Methodology

This study aimed to explore teacher opinions regarding implementing limited face-to-face learning in inclusive classrooms during the Covid-19 pandemic in Indonesia. For this reason, researchers conducted in-depth interviews with inclusive elementary school teachers. A qualitative design, namely a phenomenology, was chosen because it allows researchers to obtain and examine data in a context that will get in-depth from the phenomena. Phenomenological research is an approach to qualitative research that aims to comprehend and portray the fundamental nature of a phenomenon. This method examines the everyday encounters of humans while setting aside any preconceived notions the researchers may have about the phenomenon (Bliss, 2016). In this study, researchers explored the suggestions and opinions of inclusive teachers regarding implementing LF2FL in inclusive elementary schools during the Covid-19 pandemic. This opinion or opinion of inclusive teachers is critical for schools and the government in designing and adjusting learning, especially in inclusive classrooms during the Covid-19 pandemic.

Participants

The participants in this study were 24 teachers in elementary schools who taught in inclusive classrooms and were domiciled in 4 provinces in Indonesia. Each teacher has implemented LF2FL in schools, both with a capacity of 100% the capacity of the number of students, full every day at school, a maximum of 6 hours of lessons, as well as a capacity of 50% of the capacity of students--divided into two shifts--, full every school day, maximum 4-6 hours. Descriptive data of demographic characteristics, including gender, length of teaching experience, types of SwDs teaching, and teachers' level of education, are presented in Table 1.

Table 1. Profile of the participants

	Frequency	%
Gender		
Male	4	0.17
Female	20	0.83
Working years as a teacher		
< 1 year	1	0.04
1-5 years	9	0.38
6-10 years	4	0.17
>11 years	10	0.42
Level of education		
bachelor's	23	0.94
others	1	0.06

Data collection

The data were conducted in elementary schools and provided inclusive classrooms in late 2022 by 24 volunteering university students participating in a course on inclusive education during the second year of their graduate program. The students voluntarily participated in the data collection and used their data for personal study. Each of the students conducted in-depth, semi-structured interviews with 24 teachers as participants who taught in inclusive classes. Data collection used purposive sampling, especially in determining the schools involved in this study. Before conducting interviews with all teachers, the students visited schools cooperating with the university and discussed with the principal face-to-face and online. The students asked permission from the school principal to conduct interviews related to the research topic. If the principal agrees, the principal will appoint teachers to be involved in the interview.

Interviews were conducted face-to-face in schools while implementing health protocols following government regulations. Interviews were performed when the teacher was not carrying out learning, with a duration ranging from 1 to 2 hours, every day for seven days. The students focused the questions on the implementation of LF2FL in inclusive classrooms. Even though the students used an interview guide to get interview results that could answer the research objectives, participants' answers were constantly developed with follow-up questions so that they could explore the experiences and opinions of teachers related to the implementation of LF2FL in inclusive classrooms during the Covid-19.

Data analysis

The data were analyzed inductively and using thematic analysis, which aims to identify and generate themes following the research objectives set at the beginning of the study (Braun & Clarke, 2012). The interviews that were carried out were transcribed verbatim, sorted, and categorized into several themes that emerged around the implementation of LF2FL that inclusive elementary schools had carried out during the Covid-19 pandemic. To make it easier for researchers to code and analyze data, Nvivo 12 is used, especially in making categorizations and producing accurate themes. Data from interviews were entered into Nodes and Codes to be grouped into data with relevant codes. Thematic maps show the organization of concepts according to various levels, and potential interactions between concepts are then developed. The research team members then discussed all the codes and categorizations found, including simplifying the code by integrating similar codes. The procedure for data analysis steps including the coding processes can be seen in Table 2:

Table 2. Procedure of data analysis (Coding and Themes)

Steps (Braun & Clarke 2012)	Activity	Output
1. Become familiar with the data	Read the data that has been collected (interviews) to make notes related to the topic by transferring the data from the transcript to the NVIVO application. Example: " I have to create an innovative and fun learning atmosphere in the classroom" (<i>Learning atmosphere</i>)	The keyword of the data (20 keywords): - Film - Sing - Vaccination - Supporting infrastructure - Seating arrangements - Monitoring form - Subject matter - Enthusiasm for learning - Ease of learning - Socialisation

	<p>"Just as we implement strict Health Protocols, and government recommendations such as vaccinations like that, we do so that is also an effort from myself and the school as possible to carry out face-to-face learning." (<i>Vaccination</i>)</p>	<ul style="list-style-type: none"> - Annoy friends - Teacher assistance to SSNs - Teacher skills in handling SSNs - Understanding of subject matter - Task work - Decreased understanding of the subject matter - Study normally - Learning atmosphere - Student emotional - Assignments
<p>2. Generate initial codes</p>	<p>Organise data by generating initial codes from meaningful, interesting, and relevant statements into small pieces, and related to our research questions. Coding is done line by line using open coding, so we don't have predefined code, but develop and modify code as we work through the coding process.</p> <p>Example: "..So the first attempt, students are given guidance both online and face-to-face, then they are given additional assignments, because online and face-to-face learning only takes a short time." (<i>Assignments</i>)</p> <p>" In our school, shifts are alternated fifty-fifty percent, that is, some of them are alternated. It has been scheduled for attendance except for fifth grade and full sixth grade there is no shift " (<i>Learning time</i>) <i>Assignments; Learning time</i> (Lesson plan)</p>	<p>Initial code (15 codes)</p> <ul style="list-style-type: none"> - Subject matter - Learning time - Adaptation - Distraction - Special attention - Teacher patience - Virus transmission - Lesson plan - Teacher creativity - Student visit - Special Instruction - Initial knowledge of students - Instructional Media - Repetition of subject matter - Material explanation
<p>3. Search for themes</p>	<p>Examining the code to be used as categories to be used as sub-themes related to research questions</p> <p>Examples: " Do an initial learning test by giving questions or a pretest so you will know the extent of students' initial knowledge during the online learning period" (<i>Initial knowledge of students</i>)</p> <p>" There needs to be guidance to increase teacher creativity. In this way the teacher can develop teaching methods that refer to essential competencies so that they can be implemented in everyday life, especially on the character building side." (<i>Teacher creativity</i>)</p>	<p>Initial sub-themes (11 sub-themes)</p> <ul style="list-style-type: none"> - Parental involvement - Teacher's skills in learning - Mentoring by parents - Enthusiasm for learning - Classroom conditioning - Health protocols - Learning facilities - Ease of learning - Controlling students - Interaction - Keep the distance

	<i>Initial knowledge of students; Teacher creativity</i> (Teachers' skills in learning)	
4. Review themes	<p>Review all sub-themes, modify, develop and consider all reasonable themes, not overlapping so that they can become the main theme</p> <p>Examples: " Oh...the first effort is of course so that the LF2FL runs smoothly, the health protocol still has to be implemented, right? So if you look at a child with special needs, sometimes he doesn't feel comfortable wearing a mask, right? Or it's not easy to remove the mask anywhere, so the health protocol must be strictly enforced, it's not easy for teachers to always remind them "(<i>Health protocol</i>)</p> <p>" Hmm, the effort that can be made can be by conditioning the teaching and learning facilities, such as adequate rooms " (<i>Learning facilities</i>)</p> <p><i>Health protocol; Learning facilities: LF2FL compliance</i></p>	<p>Sub-themes (10 sub-themes)</p> <ul style="list-style-type: none"> - Academic - Non academic - LF2FL compliance - Teacher competency - Professional competency - Pedagogic competency - Social competency - Syllabus - Instructional Method - Student attendance
5. Determine the theme	<p>Refine the sub-theme by connecting, uniting, and even removing sub-themes that are not in accordance with the research question</p> <p>Examples:</p> <p>"The effort that I have always done so far is to attract the attention of children as much as possible, for example in learning I provide funny and fun learning media " (<i>Teacher competency</i>)</p> <p>" For myself, the first thing to do is to hold a meeting with the parents of the students, because in my opinion, the first step is very important, to give parents an understanding of the existence of LF2FL. " (<i>LF2FL compliance</i>)</p> <p><i>Teacher competency; LF2FL compliance: Teachers' efforts</i></p>	<p>Main theme (4 themes)</p> <ul style="list-style-type: none"> - Preparation - Instructional system - Barriers - Teachers' efforts
6. Write the report	Illustrative quotes were identified for use in this paper	

Findings

Research findings indicate that the implementation of LF2FL in inclusive classrooms during the Covid-19 pandemic resulted in four main themes regarding the implementation of LF2FL: preparation, instructional systems, barriers, and teachers' efforts.

Preparation

Teachers' preparations in inclusive classrooms during LF2FL are student attendance, syllabus, and, most specifically, the instructional method. The teacher must prepare student attendance to know the number of students studying in class during LF2FL. So that teachers can monitor student participation and involvement in learning. In addition, the teacher must also prepare a syllabus with a lesson plan that is more detailed in carrying out learning. With the syllabus designed by the teacher during the implementation of LF2FL, the teacher must be able to adjust all learning components to be used following inclusive classroom conditions for all students, including SwDs. Teachers must be able to adapt to the characteristics of students in inclusive classrooms with all their needs. Adjusting to SwDs' obstacles is challenging for teachers because of the limited time teachers have to teach. This condition also affects the instructional methods teachers in inclusive classrooms must use. Two teachers gave their opinion:

"I like to invite students to sing in class or play. This method encourages children to study to be more enthusiastic about learning. Sometimes children also feel bored, and studying at home for too long by studying at school becomes happier".

"Less varied, so the learning method that must be chosen during LF2FL should be able to cause students to be more enthusiastic about learning. For example, the teacher used the singing learning method and interesting learning videos from YouTube and made himself—use of this learning method so that students are not bored and have fun when learning".

Instructional systems

Findings of the learning system during LF2FL relate to academic and non-academic. Academic aspects include interaction, ease of learning, subject matter, enthusiasm for learning, and learning time. Learning interactions during the Covid-19 pandemic are lacking and cannot physically occur.

Teachers think that with this LF2FL, physical interaction--face-to-face-- is quite good, and emotionally it becomes easier to explain the subject matter to all students, especially SwDs who usually require non-verbal interaction-- finger and embrace symbols--. For example, for deaf students, the use of special symbols to explain subject matter in online learning, with LF2FL has restored the use of standard symbols that teachers usually use in normal learning. However, they are limited by health protocols that all school residents must obey. At least direct face-to-face interaction can reduce the difficulty of teachers in delivering subject matter while students study from home. Meanwhile, students can also ask the teacher directly when experiencing problems in learning, even though it is limited by time. The teacher explained this condition:

"If LF2FL is implemented, the teacher and students still need more interaction, but it is good enough. There is good interaction between teachers and students, especially for SwDs, which want to be embraced. However, during this pandemic, the teacher limits the interaction between students and teachers".

With the existence of LF2FL and direct interaction in the classroom, there is a convenience for teachers and students in carrying out learning. As a result, the ease of learning for students is accepted by students, including SwDs. The LF2FL policy set by the government helps teachers in learning, compared to online learning during the Covid-19 pandemic, and hopes that the government can restore learning to regular learning as before the Covid-19 pandemic. The following teacher expresses this opinion.

"This LF2FL policy is enough to help learning, which was initially only online, with many limitations. However, with LF2FL, it is easier because several face-to-face meetings make it easier for teachers to deliver subject matter".

One of the findings in the academic aspect is related to ease of learning with the subject matter, lesson time, and enthusiasm for learning. With LF2FL, teachers can deliver subject matter directly so that if there is a material that students need help understanding, students can ask the teacher now. There is no delay or pending as has happened so far when studying online, especially for SwDs who need help following lessons in a familiar atmosphere. For SwDs, during the implementation of LF2FL, it is a more significant opportunity to get treatment or special treatment from the teacher so that they can directly receive the subject matter, which has been difficult due to limited interaction. Although the time allotted for LF2FL is limited because it follows existing

government regulations, the material presented could be more. However, the teacher still treats all students fairly, including SwDs. The teacher stated the opinion:

"During LF2FL, the time may be limited. So, for handling SwDs, the learning is also quite limited because, with the limited time, automatic learning for SwDs is also limited. However, I still equate both SwDs and regular students is not discriminatory".

Meanwhile, the findings found non-academic aspects related to adaptation, teacher patience, controlling students, virus transmission, special attention, and health protocols. Teachers and students must re-adapt to learning activities, especially SwDs adapting to inclusive classes. Although adaptation is not complex for regular students when learning, SwDs require a lengthy adjustment related to learning and interaction with teachers and their peers in the classroom. This includes the treatment that the teacher must carry out during this time of learning. According to the teacher, great patience must be in LF2FL learning, especially for SwDs. Teachers need to understand the socio-emotional aspects of SwDs after approximately two years of being unable to learn face-to-face in class.

Many changes need to be adjusted, and we expect the teacher's patience in dealing with these changes for the SwDs. Teachers have to pay special attention to SwDs. With limited time, the teacher can only partially overcome the difficulties faced by SwDs. During the pandemic, although some schools still provide daily services to SwDs, the crew's limited time and types make teachers pay more attention to SwDs—especially the time for the special treatment they must give SwDs to support their learning. Meanwhile, no significant progress has been made for SwDs using the online. For this reason, with LF2FL, teachers can focus and pay more attention to SwDs, even with existing limitations.

According to the teacher, LF2FL can control all changes and adjustments that must make in an inclusive classroom. Teachers can restart the academic aspects, which for almost two years have been challenging to do, especially in learning. The teacher must be able to start again to catch up with the subject matter and increase the enthusiasm for learning for all students by always controlling all the lags and difficulties faced by all students, including SwDs. Although learning achievement has yet to be achieved, with LF2FL, teachers can monitor all students, including learning outcomes, teacher attention, and teacher guidance. The impact on students can be seen directly. This opinion is as explained by the teacher:

"When this LF2FL was held, for me, who taught in inclusive classrooms, it was good news too. I can directly control all students, including those challenged to learn. I can see them, guide and see their learning outcomes directly".

In addition to the limited time in learning, the occurrence of virus transmission and health protocols also need to be considered by schools, especially in inclusive classrooms prone to transmission with various characteristics of SwDs. SwDs with Down syndrome characteristics need to understand that the prohibitions and rules in the Covid-19 pandemic are tricky for teachers to direct them to comply with the regulations that apply at school. Using masks that must be worn during learning at school is a challenge for teachers to explain SwDs. With this condition, many parents restrict their children from studying at school. Parents' fears of transmitting the virus to their children have become a feat, so they do not allow them to study at school. This opinion is like the opinion of the teacher:

"Especially for SwDs during this pandemic, parents must be worried because of this pandemic. The fear of transmitting the virus between friends to their friends is a parent's fear of transmitting the virus".

Parents' concerns about the impact of LF2FL can be minimized if health protocols are implemented hard so that learning can be carried out without excessive worries from parents. All school members must obey strict health protocols are one way to make learning safer and more comfortable for all students. The health protocol is a guarantee that must be carried out so that all parties can learn without fear of transmitting the virus in schools or becoming a cluster of virus transmission.

Barriers

Findings related to barriers to LF2FL in inclusive classrooms relate to academic and non-academic. Barriers in the academic aspect are related to activities that occur during learning. In this study, the academic aspect is directly related to the teacher's skills in learning, subject matter, parental mentoring, and teaching time. The teacher's skills highlight the problem of handling SwDs, especially in mentoring students. In this LF2FL, mentoring SwDs experienced more significant difficulties than learning before the pandemic. Teachers pay more attention to special needs students than regular students because of the backwardness faced by SwDs during the Covid-19 pandemic. In addition to the cognitive aspect, teachers cannot handle the social and

emotional handling of SwDs whose handling during the pandemic because working from home is mainly done at home. This opinion was explained by one of the teachers:

"In my learning, I give more extra attention to SwDs, I have to know where my weaknesses are during this pandemic".

Meanwhile, the subject matter relates to the need for more subject matter that the teacher can deliver to all students. Teachers can only deliver about 30% of the subject matter they should complete in one semester. This condition is related to the lack of study time during LF2FL, which the school regulates following the ministry's policy. The impact of this condition is that SwDs need more understanding of the material. With reduced class hours, the explanation of material by teachers who still need to be better understood by SwDs causes knowledge of the material difficult for SwDs to achieve. Overall, a decrease in understanding of the subject matter should be achieved by all students, including SwDs. Below is the teacher's opinion:

"Obstacles also against us as a teacher are when delivering material while the material must be delivered and must continue, but the time for delivering the material could be better. That could be one of the obstacles when doing LF2FL".

The limited learning time--unlike standard time--causes the teacher to refrain from delivering the subject matter. Moreover, the time for SwDs who need attention and a more significant portion of learning Normal learning time, which is usually 4 hours (08.00 - 12.00 PM) with only being limited to 2 hours (08.00 - 10.00 AM), causes the material that the teacher must convey to students is not complete, especially to SwDs who need special time when they have to explain the subject matter. As conveyed by the teacher:

"In my opinion, the obstacle lies in timing. Because LF2FL during the Covid-19 pandemic, study hours were limited; previously, children studied from 08.00 AM to 12.00 PM, and during the LF2FL Covid pandemic, children were only allowed to study from 10.00 AM to 12.00 PM. Not to mention we have to teach children who have specific difficulties".

Another academic aspect is the lack of parental involvement in learning, which can help SwDs at home. The condition of parents having to work --online and offline-- causes the lack of attention parents should give to their children. At home, parents who are busy at work pay less attention to their children, thus increasing students' difficulties in learning. It becomes an obstacle to achieving maximum learning outcomes. In addition, due to busy parents, there needs to be more

interaction between parents and teachers so that the teacher understands students' difficulties at home.

For non-academic aspects, obstacles such as adaptation, distraction, interaction, keeping the distance, and learning facilities are obstacles teachers in inclusive classrooms must face during LF2FL. All students need adaptation to change ways of learning, including SwDs. Students must be able to adapt to fast-paced classroom conditions in learning activities but with limited mobility conditions, including SwDs who have to adapt longer than regular students. These barriers that teachers also face. Adaptation also causes easy distractions for all students during the learning process. For two years, the condition of students who had to study online at home caused students to take the opportunity to be able to play together with friends in class, including disturbing other friends who were studying.

In contrast, SwDs with specific characteristics find it challenging to interact again, thus requiring longer socialization with their friends. So, the teacher needs to start the learning process, such as opening a new class when learning takes place in an inclusive class. Two teachers explained this condition:

"SwDs are given exercise treatment or a stimulus; so far, it is usually smooth but rarely stimulated during the pandemic. During LF2FL, students are given another stimulus, which is uncomfortable for them, so they need more adaptation during instruction".

"During the pandemic, the children rarely met their friends, so when LF2FLan met other friends to invite them to play, the other students wanted to play along. For example, he wants to play when he has therapy for SwDs, while his time is for therapy because there is little time at school to play".

Several causes, such as the rule of keeping distance, cause students to interact with each other so that the classroom atmosphere is like a new class that requires more intense adjustments by the teacher. Students' enthusiasm to socialize with classmates sometimes causes them to apply health protocols, such as maintaining distance between friends when interacting. Other aspects, such as learning facilities, also become obstacles for teachers in inclusive classrooms during the learning process. Their working time has to be divided into two classes or two shifts, causing needing more learning facilities such as rooms or In-focus. Even though study rooms are essential during LF2FL because the classrooms used so far are full of students. In one class, when LF2FL,

the number of students must be divided into two causing the lack of classrooms that can accommodate other students' study.

Teachers' efforts

Teachers' efforts in implementing LF2FL consist of a sub-theme of teacher competence. Teacher competence is an essential aspect of the implementation of LF2FL. In this study, teacher competence is mainly related to pedagogic, professional, and social competence. The highlighted pedagogical competency findings are related to classroom conditioning and lesson plans. According to the teacher, classroom conditioning must be considered before implementing LF2FL learning, especially in inclusive classes. Teachers must be able to monitor all students' emotional changes because of the adjustments that must be made due to the difference in the learning system from online to LF2FL. So far, students' online interaction is quite complex, especially among students, due to technical conditions (signals, quotas) and time constraints, causing students' emotions to change when they have to do LF2FL. For SwDs, extra adjustments are needed when they have to play again or interact with regular students. Likewise, regular students have to adjust significantly to lag in the subject matter of SwDs, which causes the empathy of regular students to experience negative changes. The impact on SwDs, among others, is becoming more sensitive to regular students. The teacher clarified this:

"SwDs need more time to adjust, especially with regular students, both when interacting such as playing, talking, and when they have to learn one material. This condition is sometimes not understood by regular students, and I have to explain this condition to regular students, so they understand better."

The emotional condition of students in an inclusive classroom must be resolved with a joint approach between all parties. The teacher believes that class conditioning before learning and during learning is essential. The teacher must create a class with an atmosphere of fun learning, with innovative methods and involving all students, especially in joint activities, while still paying attention to health protocols.

Other findings related to lesson plans relate to learning methods, learning media, special lessons, assignments, and study time. Teachers should be able to design programs for learning according to LF2FL conditions. Several essential things must be considered in the lesson plan and must follow the characteristics of an inclusive class. According to the teacher, the chosen learning

method must make students motivated, excited and fun. All students can socialize, communicate, and help each other like before the pandemic. So that students' understanding can be achieved even though it could be more optimal. The opinion of one teacher stated:

"Using learning methods that motivate students, such as Talking Sticks that make them enjoyable and make their questions to improve their understanding, socialize and cooperate".

Instructional methods and media also need to be prepared by the teacher to provide students with an understanding of the material. According to the teacher, learning media must be made to motivate students to learn. Learning media, both sourced from online media and those designed by the teacher, must be able to make students more enthusiastic and fun in learning. While online, teachers usually use a lot of media learning from online sources. Nevertheless, through LF2FL, teachers can directly use physical learning media that students can use to make it easier for teachers to provide an understanding of the material to students. Teachers can make learning media according to their needs. Characteristics of students, especially SwDs, are difficult to use online due to space and time limitations. Teacher's opinion related to the use of learning media:

"I have often tried to attract children's attention as much as possible; for example, in learning, I provide funny and fun learning media".

The implementation of LF2FL in inclusive classrooms has its challenges. The diversity of students in inclusive classrooms causes teachers to add additional time or learning, especially for SwDs. It is not only related to learning time, but the attention teachers must give to all students causes limited engagement to SwDs. Teachers usually add special learning outside study time with parental approval and learning. This approach to adding special learning must be made because many students need to catch up during online learning. In addition to special learning for SwDs, assigning assignments is one of the ways for teachers that students can explore the subject matter after carrying out the learning process at school. This condition is related to lesson time availability, which all school members must obey. Teachers provide more material explanations for students to take advantage of the available time at school. Assignments are given by the teacher to be done at home as a way for students to explore the material that the teacher at school has given. The teacher explains this opinion:

"Students studying at school will be explained the material first, and if the learning still needs to be completed, they will be given assignments at home".

Findings related to the sub-theme of professional competence relate to teacher creativity and students' prior knowledge. According to the teacher, implementing LF2FL, creativity teachers must continue to improve along with the demands and challenges of LF2FL. With creativity, teachers can design learning that refers to teacher competence to be implemented in learning, especially in inclusive classrooms that require special attention. Teachers in inclusive classrooms must combine all aspects-- methods and media-- so that learning becomes more effective and at least students understand the subject matter even within a limited time. In addition, not only from a cognitive perspective but also from an affective and psychomotor aspect, it must be considered a well-inclusive classroom with all the characteristics of the students that fall into the category of the game and must be able to combine all these aspects. For students with severe learning disabilities, affective or psychomotor aspects are more dominant than cognitive aspects.

For this reason, according to the teacher, it is essential to understand the initial knowledge obtained by students online. The change in the learning system--transition--from online to LF2FL causes students' understanding of the material not to show the maximum achievement of the teacher's achievement plan before the pandemic. This condition causes the knowledge of all students to start from the beginning when LF2FL was implemented. To find out the initial knowledge, the teacher must conduct a test so that the results can be used as a starting point for the teacher to re-explain or explore the material that must be taught to students. The teacher explains this opinion:

"Do an initial learning test by giving questions or pre-tests to know the extent of students' prior knowledge during the online period".

Another competency found in this study was the need to increase social competence. One example of the social competence of teachers in LF2FL is to make visits to related students with learning difficulties faced by students, especially SwDs. If students cannot understand the subject matter, the teacher visits students' homes to provide additional explanations to students.

Discussion

Implementing LF2FL during the Covid-19 pandemic has mostly been done by elementary schools, including inclusive elementary schools, along with the decline in cases of Covid-19 infection in several countries, including Indonesia. In Indonesia, the implementation of LF2FL was the impact of the increasingly controlled Covid-19 instances and the rules that the decree has

approved by four ministers related to lessons learned during the Covid-19 pandemic. The study's findings drew the attention of researchers to what extent the perceptions of inclusive elementary school teachers are related to implementing LF2FL in inclusive classrooms. Based on interviews with teachers in inclusive classrooms, this study resulted in four main themes: preparation, instruction systems, barriers, and teachers' efforts in LF2FL implementation.

First, preparation was related to student attendance, student activity, and involvement in learning. Also, the syllabus is the central aspect teachers must prepare to implement LF2FL. The syllabus, which contains the instructional design the teacher will implement, must be designed according to the characteristics and problems the teacher faces during online learning. (Pokhrel & Chhetri, 2021; Rapanta et al., 2020). The teacher's success in implementing LF2FL in inclusive classrooms, directions, and learning achievement--although not optimal--becomes a guide for teachers to be able to overcome problems that may bring about new issues that have not yet occurred in online learning (Mbiydzenyuy, 2020; Winter et al., 2021). Teachers must be able to make adjustments that are considered essential, especially for SwDs who require special attention in learning.

Second, the instructional system used in implementing LF2FL in the academic and non-academic domains was a series of instructional processes the teacher must carry out to achieve learning objectives for all students. Although the emergency curriculum was implemented in Indonesia due to the Covid-19 pandemic, until now, there has been potential for learning loss and a decline in student knowledge and behavior, which tends to be negative (Kecojevic et al., 2020; Unger & Meiran, 2020). LF2FL conducted by teachers in inclusive classrooms becomes a double burden because the duties and responsibilities of teachers are not only to regular students but also to SwDs who require special treatment to achieve learning outcomes (Lambe & Bones, 2006; Sokal & Sharma, 2022). Although the teacher considers the limited time in LF2FL to be one of the causes of the low achievement of student learning outcomes during the pandemic, at least it has reduced the common understanding of the subject matter obtained during online learning. There are various considerations for parents in inclusive classrooms, especially for parents of SwDs. SwDs in certain groups are vulnerable to being infected with Covid-19, so they need special attention during LF2FL in the classroom (Drane et al., 2021; Jones et al., 2020; O'Sullivan et al., 2021). Some SwDs with specific characteristics need learning through direct student-teacher

interaction. Thus, LF2FL needs to be considered, in addition to optimizing other options using online learning that is more oriented to the needs of SwDs.

Learning for SwDs in inclusive classrooms during the Covid-19 pandemic required a different strategy because it aims to facilitate the achievement of SwDs' competencies according to their characteristics and prevent all the classroom members from potentially contracting Covid-19 (Page et al., 2021; Yazcayir & Gurgur, 2021). Meanwhile, online learning activities can reduce students' motivation because they are forced to change learning patterns from face-to-face to learning at home. This condition challenges teachers in inclusive classrooms regarding academic and non-academic aspects. Mainly associated with the termination of the virus and parental licensing, but on the other hand, it must meet the needs of all the students to get lessons at school (Fegert et al., 2020). The availability of a special assistant teacher is one way to help class teachers so that the handling of SwDs can be carried out together to achieve the learning outcomes for each student in inclusive classrooms. During LF2FL, the teacher's attention was not maximal for all students, especially SwDs who needed special attention (García & Weiss, 2020; Primdahl et al., 2021; Radu et al., 2020).

Third, the obstacles to implementing LF2FL were academic and non-academic. In the academic aspect, in particular, the barriers teachers face are interrelated, especially the limited learning time, which impacts other things. Limited time causes limited learning materials, not maximal knowledge gained by students, and has yet to achieve the learning objectives that the teacher has set. Teachers need additional time to explain the subject matter to all students and the intervention that should have been given before the pandemic (Munastiwi & Puryono, 2021). This condition was similar to learning before the Covid-19 pandemic. The teacher's burden has doubled when viewed from the problems or obstacles teachers face in inclusive classrooms, including the academic and non-academic aspects, such as overcoming the behavior of all students, especially SwDs. It takes a long time for teachers, so SwDs, to get comfortable and safe to study again with their peers--regular students-- like before the pandemic (Engzell et al., 2021). The unfamiliar feeling of SwDs when meeting again with other students, or vice versa, causes the teacher to work extra so that learning takes place comfortably.

Fourth, the efforts of teachers in implementing LF2FL must be balanced with an increase in teacher competence due to the transition from full online learning to LF2FL. Although online learning also positively impacts dealing with Covid-19, there are better systems than this because

it causes the loss of learning potential for all students in inclusive classes. Teacher competencies during the pandemic continue to be tested. They must develop according to pandemic conditions and government regulations. It is necessary to increase teacher competence, which is increasingly flexible but does not reduce the essence of the standard of competence that must be possessed by elementary school teachers, especially in inclusive classes.

Learning in LF2FL during the Covid-19 Pandemic has provided challenges for teachers in inclusive classes. The changes teachers face did not only focus on reducing the transmission of the virus but also adjust changes in the learning system, which are expected to accelerate the lag in student competence, which during the Covid-19 pandemic mainly was carried out online. Teachers must intervene with all students, including SwDs, both in academic and non-academic aspects, which can encourage students to achieve learning goals like before the Covid-19 pandemic. However, it takes work to do because it requires special adjustments.

Conclusion

Implementing LF2FL in Indonesia, incredibly inclusive classrooms, is a new step in the adjustment or transition for inclusive elementary schools to apply learning as before the Covid-19 pandemic. Teachers in inclusive classrooms have a heavier workload due to the diverse characteristics of students, especially SwDs, who require special treatment in all aspects of achieving learning outcomes. However, the many limitations faced by teachers during the implementation of LF2FL led to teachers' awareness of increasing teacher competence to achieve learning goals for all students, including SwDs. The results of this study are expected to be taken into consideration by the government in re-adjusting the rules that have been set to be able to carry out learning at a regular time but remain flexible in determining learning outcomes for students in inclusive classes, according to the characteristics and needs of all students.

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Table 1. Profile of the participants

	Frequency	%
Gender		
Male	4	0.17
Female	20	0.83
Working years as a teacher		
< 1 year	1	0.04
1-5 years	9	0.38
6-10 years	4	0.17
>11 years	10	0.42
Level of education		
bachelor's	23	0.94
others	1	0.06

Table 2. Procedure of data analysis (Coding and Themes)

Steps (Braun & Clarke 2012)	Activity	Output
1. Become familiar with the data	<p>Read the data that has been collected (interviews) to make notes related to the topic by transferring the data from the transcript to the NVIVO application.</p> <p>Example: " I have to create an innovative and fun learning atmosphere in the classroom" <i>(Learning atmosphere)</i></p> <p>"Just as we implement strict Health Protocols, and government</p>	<p>The keyword of the data (20 keywords):</p> <ul style="list-style-type: none"> - Film - Sing - Vaccination - Supporting infrastructure - Seating arrangements - Monitoring form - Subject matter - Enthusiasm for learning - Ease of learning - Socialisation - Annoy friends

	<p>recommendations such as vaccinations like that, we do so that is also an effort from myself and the school as possible to carry out face-to-face learning." (<i>Vaccination</i>)</p>	<ul style="list-style-type: none"> - Teacher assistance to SSNs - Teacher skills in handling SSNs - Understanding of subject matter - Task work - Decreased understanding of the subject matter - Study normally - Learning atmosphere - Student emotional - Assignments
<p>2. Generate initial codes</p>	<p>Organise data by generating initial codes from meaningful, interesting, and relevant statements into small pieces, and related to our research questions. Coding is done line by line using open coding, so we don't have predefined code, but develop and modify code as we work through the coding process.</p> <p>Example: ".So the first attempt, students are given guidance both online and face-to-face, then they are given additional assignments, because online and face-to-face learning only takes a short time. ". (<i>Assignments</i>)</p> <p>" In our school, shifts are alternated fifty-fifty percent, that is, some of them are alternated. It has been scheduled for attendance except for fifth grade and full sixth grade there is no shift " (<i>Learning time</i>) <i>Assignments; Learning time</i> (Lesson plan)</p>	<p>Initial code (15 codes)</p> <ul style="list-style-type: none"> - Subject matter - Learning time - Adaptation - Distraction - Special attention - Teacher patience - Virus transmission - Lesson plan - Teacher creativity - Student visit - Special Instruction - Initial knowledge of students - Instructional Media - Repetition of subject matter - Material explanation
<p>3. Search for themes</p>	<p>Examining the code to be used as categories to be used as sub-themes related to research questions</p> <p>Examples: " Do an initial learning test by giving questions or a pretest so you will know the extent of students' initial knowledge during the online learning period" (<i>Initial knowledge of students</i>)</p> <p>" There needs to be guidance to increase teacher creativity. In this way the teacher can develop teaching methods that refer to essential competencies so that they can be implemented in everyday life, especially on the character building side. " (<i>Teacher creativity</i>)</p> <p><i>Initial knowledge of students; Teacher creativity</i> (Teachers' skills in learning)</p>	<p>Initial sub-themes (11 sub-themes)</p> <ul style="list-style-type: none"> - Parental involvement - Teacher's skills in learning - Mentoring by parents - Enthusiasm for learning - Classroom conditioning - Health protocols - Learning facilities - Ease of learning - Controlling students - Interaction - Keep the distance

<p>4. Review themes</p>	<p>Review all sub-themes, modify, develop and consider all reasonable themes, not overlapping so that they can become the main theme</p> <p>Examples: " Oh...the first effort is of course so that the LF2FL runs smoothly, the health protocol still has to be implemented, right? So if you look at a child with special needs, sometimes he doesn't feel comfortable wearing a mask, right? Or it's not easy to remove the mask anywhere, so the health protocol must be strictly enforced, it's not easy for teachers to always remind them "<i>(Health protocol)</i></p> <p>" Hmm, the effort that can be made can be by conditioning the teaching and learning facilities, such as adequate rooms " <i>(Learning facilities)</i></p> <p><i>Health protocol; Learning facilities: LF2FL compliance</i></p>	<p>Sub-themes (10 sub-themes)</p> <ul style="list-style-type: none"> - Academic - Non academic - LF2FL compliance - Teacher competency - Professional competency - Pedagogic competency - Social competency - Syllabus - Instructional Method - Student attendance
<p>5. Determine the theme</p>	<p>Refine the sub-theme by connecting, uniting, and even removing sub-themes that are not in accordance with the research question</p> <p>Examples: "The effort that I have always done so far is to attract the attention of children as much as possible, for example in learning I provide funny and fun learning media " <i>(Teacher competency)</i></p> <p>" For myself, the first thing to do is to hold a meeting with the parents of the students, because in my opinion, the first step is very important, to give parents an understanding of the existence of LF2FL. "<i>(LF2FL compliance)</i></p> <p><i>Teacher competency; LF2FL compliance: Teachers' efforts</i></p>	<p>Main theme (4 themes)</p> <ul style="list-style-type: none"> - Preparation - Instructional system - Barriers - Teachers' efforts
<p>6. Write the report</p>	<p>Illustrative quotes were identified for use in this paper</p>	

**2. Bukti konfirmasi hasil review dari Editor dan Reviewer
(8 Agustus 2023)**

[... Back to Submissions](#)**Round 1 Status**

Submission accepted.

Notifications

[IJSE] Revision required - International Journal of Special Education	2023-08-08 03:34 PM
[IJSE] Decision on submission to International Journal of Special Education	2023-09-27 09:43 PM

Reviewer's Attachments[Q Search](#)

3713	ijse-review-assignment-1229-Article+Text-3562 (reviewed).docx	July 25, 2023
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Revisions[Q Search](#)[Upload File](#)

4000	Response to the reviewer.docx	August 31, 2023	Article Text
4001	Manuscript with Track Change.docx	August 31, 2023	Article Text
4002	Manuscript.docx	August 31, 2023	Article Text



32 dari banyak

[IJSE] Revision required - International Journal of Special Education

Eksternal

Kotak Masuk x

**Aleksandra Górecka** <a.gorecka@spceducat.com>

kepada saya, Anne, Daningsih, Erlina, Dedeh ▾

Sel, 8 Agu 2023, 20.34

[Terjemahkan ke Indonesia](#) x

Dear Rasmitadila Rasmitadila, Anne Effane, Daningsih Kurniasari, Erlina Erlina, Dedeh Sumarni,

Thank you for submitting your manuscript entitled "Preparation, instructional systems, barriers and teachers' efforts in inclusive classrooms: Implementation of limited face-to-face learning during the Covid-19 pandemic" to the International Journal of Special Education (IJSE). After careful consideration, we feel that it has merit, but does not fully meet IJSE's publication criteria as it currently stands. Therefore, we invite you to submit a revised version of the manuscript that addresses the points raised during the review process. It is essential for them to be addressed appropriately before considering the manuscript acceptable for publication. Reviewers' comments can be found at the end of this email.

Please, submit your revised manuscript by the end of August 2023. If you need more time than this to complete your revisions do not hesitate to contact the journal office at info@spceducat.com.

Please include the following items when submitting your revised manuscript:

- A rebuttal letter that responds to each point raised by the reviewers. You should upload this letter as a separate file labeled 'Response to Reviewers'.
- A marked-up copy of your manuscript that highlights changes made to the original version. You should upload this as a separate file labeled 'Manuscript with Track Changes'.
- An unmarked version of your revised paper without tracked changes. You should upload this as a separate file labeled 'Manuscript'.

Yours sincerely,

IJSE Editorial Office

[International Journal of Special Education \(IJSE\) \(internationalsped.com\)](http://International Journal of Special Education (IJSE) (internationalsped.com))

Reviewer A:
Recommendation: Accept Submission

1. Type of document

Original article

2. Overall Recommendation

Accept in present form

3. Is the aim of the paper clear?

yes

4. Is the research introduction/background clear and consistent?

completely satisfied

5. In what extent the work includes important earlier studies?

good

6. In what extent the choice of statistical methods is appropriate?

good

← [Icons] 32 dari banyak < > ✎

7. Are the methods sufficiently described to allow the study to be repeated?

yes

8. Are the results of the study clear?

yes

9. Is the study design appropriate to answer the research question?

yes

10. In what extent conclusions are clearly presented and adequately supported by the evidence adduced?

good

11. What is the quality of the presentation?

excellent

12. What is the overall merit rating?

good

← [Icons] 32 dari banyak

14. Did you detect plagiarism?

no

15. Did you detect inappropriate self-citations by authors?

no

16. Did you detect inappropriate self-citations by authors?

no

17. Do references adheres to APA 7th guidelines?

yes

18. Comments and Suggestions for Authors (will be shown to authors)

There was a scope to focus on methodology precisely.

Reviewer B:
Recommendation: Revisions Required

1. Type of document

2. Overall Recommendation

Reconsider after major revision

3. Is the aim of the paper clear?

partly

4. Is the research introduction/background clear and consistent?

slightly satisfied

5. In what extent the work includes important earlier studies?

poor

6. In what extent the choice of statistical methods is appropriate?

fair

7. Are the methods sufficiently described to allow the study to be repeated?

partly

8. Are the results of the study clear?

no

9. Is the study design appropriate to answer the research question?

partly

10. In what extent conclusions are clearly presented and adequately supported by the evidence adduced?

poor

11. What is the quality of the presentation?

poor

12. What is the overall merit rating?

poor

13. What is English language and style quality?

Extensive editing of English language and style required

14. Did you detect plagiarism?

yes

15. Did you detect inappropriate self-citations by authors?

no

16. Did you detect inappropriate self-citations by authors?

no

17. Do references adheres to APA 7th guidelines?

no

18. Comments and Suggestions for Authors (will be shown to authors)

The study is vital and interesting. It reflects the genuine efforts that were put in. However, there is confusion in the presentation of data in terms of writing style, grammar and tense which can be worked upon.

The abstract is well-written and precise. The study was carried out at a crucial time in the recent past. Therefore, there is a need to restructure the sentences accordingly.




There is a need to check the research design. The steps and process involved in data collection are well-explained. However, the themes generated are confusing. A paragraph on the coding procedure would further clarify the themes and enhance the reliability of the findings.

There is confusion regarding the participants in the study. Clarification required. Check the discrepancies in the recorded statements.

The discussion needs revision.

References are not in the APA's latest format.

**3. Bukti konfirmasi untuk resubmit hasil revisi pertama
(31 Agustus 2023)**

Revisions		Q Search	Upload File
▶  4000	Response to the reviewer.docx	August 31, 2023	Article Text
▶  4001	Manuscript with Track Change.docx	August 31, 2023	Article Text
▶  4002	Manuscript.docx	August 31, 2023	Article Text

Review Discussions					Add discussion
Name	From	Last Reply	Replies	Closed	
▶ Revision File	rasmitadila_020576 2023-08-31 01:59 PM	-	0	<input type="checkbox"/>	

The following changes have been made on the Manuscript “Preparation, instructional systems, barriers and teachers' efforts in inclusive classrooms: Implementation of limited face-to-face learning during the Covid-19 pandemic”

Reviewer’s comments	Our response
Reviewer	
1. The abstract is precisely written; however, the language and grammar, particularly the tense are to be checked.	We revised the abstract (p.1)
2. Sentence restructuring required	We revised the sentence and tense (p.1)
3. Plagiarism detected	We revised the sentence (p.2)
4. The study was carried out at a crucial time in the recent past. There is a need to restructure the sentences accordingly	We revised the sentences and Tense (p.2)
5. The study seems to be an exploratory study having a phenomenological orientation rather than a case study. The steps and process of data collection and analysis are quite well explained. However, including codes or coding procedures could help further gain better clarity	We changed the research methodology with the phenomenological orientation (p.3), and also added the included code or coding procedures in Table 2 (p. 5-7).
6. Confusing. No clarity on the participants under the study	We explained about the 24 participants in the "participants" sub section, also see Table 1 (p.4)
7. A paragraph on coding could be included for clarity and validity purpose. The themes generated are confusing. Clarification is required. Coding will help in writing the themes and in discussion	We added the coding and themes in Table 2 (p.5-7)
8. Opinions could be quoted	We added the quoted (p.8)
9. Not clear	We revised the sentence (p.8)
10. Discrepancy in the recorded statement	We changed the recorded statement (p. 13)
11. Discussion requires revision	We revised the Discussion (p. 15-18)

**Preparation, instructional systems, barriers and teachers' efforts in inclusive classrooms:
Implementation of limited face-to-face learning
during the Covid-19 pandemic**

Abstract

This study explored teacher opinions regarding implementing limited face-to-face learning (LF2FL) in inclusive classrooms during the Covid-19 pandemic in Indonesia. The data was collected for 24 teachers in elementary schools who have taught in the inclusive classroom through semi-structured interviews and analyzed using thematic analysis techniques. The results showed four main themes regarding implementing LF2FL: preparation, instructional systems, barriers, and teacher efforts. Teachers in inclusive classrooms had a heavier workload due to the diverse characteristics of students, mainly students with disabilities who required special treatment in all aspects of achieving learning outcomes. However, the many limitations faced by teachers during the implementation of LF2FL led to teachers' awareness of increasing competency to achieve learning goals for all students. The Indonesian government must readjust the rules for more flexible learning times, impacting all students' learning outcomes in inclusive classrooms.

Keywords: limited face to face learning; inclusive classroom; inclusive education; covid-19; Indonesia

Introduction

Since the beginning of 2020, the Covid-19 pandemic affected the world and Indonesia, resulting in school closures and a negative impact on education for all schools, including inclusive ones (Garbe et al., 2020; Page et al., 2021). Various negative impacts have threatened education's progress, such as access, learning process, and learning loss for all students, including students with disabilities (SwD), in inclusive classrooms. Inclusive classrooms with various student characteristics make teachers' obstacles more complex than regular classrooms. While online, several obstacles students face, both regular and SwDs with specific characteristics, require special attention and treatment for learning from the teacher (Yazcayir & Gurgur, 2021). Usually, learning must be through direct interaction with the teacher or teacher visits to students' homes. According to the Ministry of Health of the Republic of Indonesia (2020), crew members

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Deleted: the Covid-19 pandemic has hit the world, including Indonesia, which has caused school closures and negatively impacted education from all aspects and levels of schools, including inclusive schools

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are a group that is vulnerable to being infected with Covid-19, so they need to get special attention, both during online learning and when other learning activities are implemented. Special attention is given to **SwDs** in inclusive classrooms for teachers (Asri et al., 2021). However, learning during the learning period from home must continue to be carried out to avoid negative impacts. Technical difficulties and obstacles and the risk of contracting the virus warn teachers to continue to comply with the rules for implementing learning. On the other hand, they must continue to provide learning to students (Dube, 2020; Parmigiani et al., 2021).

Through the Decree of the Minister of Education, Culture, Research, and Technology Number 719/P/2020, the Government of Indonesia issued guidelines for implementing the curriculum in particular conditions, which states that learning in special situations is free from discrimination, including serving **SwDs**. During this pandemic, the government's special attention to students' learning in inclusive schools is significant because almost all teachers need adequate knowledge about learning for all students, especially **SwDs**. [Up to this point, school principals who promote inclusivity have emphasized the importance of teachers being well-informed about Covid-19 and taking measures to prevent its transmission to students.](#) The inclusive school principal admitted that he was trying to make teachers in schools know more contextual and effective learning methods (Lestari et al., 2021), especially for **SwDs** during the pandemic, by participating in training and distributing relevant learning materials.

[The rules and policies in Indonesia have been revised to address the spread of virus variants. Consequently, the education sector has shifted from a fully online system to a limited face-to-face learning \(LF2FL\) in schools, including inclusive schools. Some of the reasons that LF2FL in Indonesia should be implemented because it wasn't optimal, and there were many limitations to the implementation of online learning: learning achievement has decreased in almost all aspects of learning outcomes; while online, the higher psychosocial risk has occurred in all students which causes depression because they feel depressed during online learning due to not playing and meeting with their friends for a long time. Especially in inclusive classrooms, this condition was increasingly regarded as heavy, especially for SwDs.](#)

The implementation of LF2FL in Indonesia is a mutual agreement through a joint decree of the four ministries: The Minister of Education, Culture, Research, And Technology, the Minister of Religion, the Minister of Health, And the Minister of Affairs of The Republic of Indonesia (2021) stipulating a policy that in early 2022, LF2FL will be implemented in almost all parts of Indonesia. All Education units at levels 1, 2, and 3 of the Enforcement of Restrictions on Community Activities (ERCA) must carry out LF2FL. The criteria of ERCA are at level 1 (with 80% vaccination dose 2, 100% capacity of the number of students, for 6 hours of in-class

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learning); level 2 and 3 (with 50%-79% vaccination dose 2, 50% total student capacity, 4-6 hours of in-class learning.

LF2FL is a way for learning in inclusive classrooms by optimizing learning in combination with learning at school--under certain conditions--or at school. For this reason, a different strategy is needed for all students, including ~~SwDs~~, in inclusive schools to facilitate the achievement of learning objectives according to the characteristics and needs of students, but at the same time, must be able to prevent all students from transmitting Covid-19 (Louis-Jean & Cenat, 2020; Moorhouse, 2020). This strategy LF2FL must be done because learning from home has reduced learning motivation and increased the emotional reactions of all students (Mali & Lim, 2021; Singh et al., 2021). Various shortcomings during online learning must be met through LF2FL so that learning objectives and reducing risk due to the impact of Covid-19 can be handled more optimally. This study explored teacher opinions regarding implementing limited face-to-face learning in inclusive classrooms during Covid-19 in Indonesia.

Methodology

This study aimed to explore teacher opinions regarding implementing limited face-to-face learning in inclusive classrooms during the Covid-19 pandemic in Indonesia. For this reason, researchers conducted in-depth interviews with inclusive elementary school teachers. A qualitative design, namely a phenomenology, was chosen because it allows researchers to obtain and examine data in a context that will get in-depth from the phenomena. Phenomenological research is an approach to qualitative research that aims to comprehend and portray the fundamental nature of a phenomenon. This method examines the everyday encounters of humans while setting aside any preconceived notions the researchers may have about the phenomenon (Bliss, 2016). In this study, researchers explored the suggestions and opinions of inclusive teachers regarding implementing LF2FL in inclusive elementary schools during the Covid-19 pandemic. This opinion or opinion of inclusive teachers is critical for schools and the government in designing and adjusting learning, especially in inclusive classrooms during the Covid-19 pandemic.

Participants

The participants in this study were 24 teachers in elementary schools who taught in inclusive classrooms and were domiciled in 4 provinces in Indonesia. Each teacher has implemented

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LF2FL in schools, both with a capacity of 100% the capacity of the number of students, full every day at school, a maximum of 6 hours of lessons, as well as a capacity of 50% of the capacity of students--divided into two shifts--, full every school day, maximum 4-6 hours. Descriptive data of demographic characteristics, including gender, length of teaching experience, types of SwDs teaching, and teachers' level of education, are presented in Table 1.

Table 1. Profile of the participants

	Frequency	%
Gender		
Male	4	0.17
Female	20	0.83
Working years as a teacher		
< 1 year	1	0.04
1-5 years	9	0.38
6-10 years	4	0.17
>11 years	10	0.42
Level of education		
bachelor's	23	0.94
others	1	0.06

Data collection

The data were conducted in elementary schools and provided inclusive classrooms in late 2022 by 24 volunteering university students participating in a course on inclusive education during the second year of their graduate program. The students voluntarily participated in the data collection and used their data for personal study. Each of the students conducted in-depth, semi-structured interviews with 24 teachers as participants who taught in inclusive classes. Data collection used purposive sampling, especially in determining the schools involved in this study. Before conducting interviews with all teachers, the students visited schools cooperating with the university and discussed with the principal face-to-face and online. The students asked permission from the school principal to conduct interviews related to the research topic. If the principal agrees, the principal will appoint teachers to be involved in the interview.

Interviews were conducted face-to-face in schools while implementing health protocols following government regulations. Interviews were performed when the teacher was not carrying out learning, with a duration ranging from 1 to 2 hours, every day for seven days. The students focused the questions on the implementation of LF2FL in inclusive classrooms. Even though the students used an interview guide to get interview results that could answer the research objectives, participants' answers were constantly developed with follow-up questions

so that they could explore the experiences and opinions of teachers related to the implementation of LF2FL in inclusive classrooms during the Covid-19.

Data analysis

The data were analyzed inductively and using thematic analysis, which aims to identify and generate themes following the research objectives set at the beginning of the study (Braun & Clarke, 2012). The interviews that were carried out were transcribed verbatim, sorted, and categorized into several themes that emerged around the implementation of LF2FL that inclusive elementary schools had carried out during the Covid-19 pandemic. To make it easier for researchers to code and analyze data, Nvivo 12 is used, especially in making categorizations and producing accurate themes. Data from interviews were entered into Nodes and Codes to be grouped into data with relevant codes. Thematic maps show the organization of concepts according to various levels, and potential interactions between concepts are then developed. The research team members then discussed all the codes and categorizations found, including simplifying the code by integrating similar codes. [The procedure for data analysis steps including the coding processes can be seen in Table 2:](#)

Table 2. Procedure of data analysis (Coding and Themes)

Steps (Braun & Clarke 2012)	Activity	Output
1. Become familiar with the data	<p>Read the data that has been collected (interviews) to make notes related to the topic by transferring the data from the transcript to the NVIVO application.</p> <p>Example: "I have to create an innovative and fun learning atmosphere in the classroom" (<i>Learning atmosphere</i>)</p> <p>"Just as we implement strict Health Protocols, and government recommendations such as vaccinations like that, we do so that is also an effort from myself and the school as possible to carry out face-to-face learning." (<i>Vaccination</i>)</p>	<p>The keyword of the data (20 keywords):</p> <ul style="list-style-type: none"> - Film - Sing - Vaccination - Supporting infrastructure - Seating arrangements - Monitoring form - Subject matter - Enthusiasm for learning - Ease of <i>learning</i> - Socialisation - Annoy friends - Teacher assistance to SSNs - Teacher skills in handling SSNs - Understanding of subject matter - Task work - Decreased understanding of the subject matter - Study normally - Learning atmosphere - Student emotional - Assignments
2. Generate initial codes	<p>Organise data by generating initial codes from meaningful, interesting, and relevant statements into small pieces, and related to our research questions. Coding is done line by line using open coding, so we don't have predefined code, but</p>	<p>Initial code (15 codes)</p> <ul style="list-style-type: none"> - Subject matter - Learning time - Adaptation - Distraction - Special attention

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	<p>develop and modify code as we work through the coding process.</p> <p><u>Example:</u> ".So the first attempt, students are given guidance both online and face-to-face, then they are given additional assignments, because online and face-to-face learning only takes a short time." (<i>Assignments</i>)</p> <p>" In our school, shifts are alternated fifty-fifty percent, that is, some of them are alternated. It has been scheduled for attendance except for fifth grade and full sixth grade there is no shift." (<i>Learning time</i>) <i>Assignments; Learning time (Lesson plan)</i></p>	<ul style="list-style-type: none"> - Teacher patience - Virus transmission - Lesson plan - Teacher creativity - Student visit - Special Instruction - Initial knowledge of students - Instructional Media - Repetition of subject matter - Material explanation
3. Search for themes	<p>Examining the code to be used as categories to be used as sub-themes related to research questions</p> <p><u>Examples:</u> " Do an initial learning test by giving questions or a <u>praxss</u> so you will know the extent of students' initial knowledge during the online learning period" (<i>Initial knowledge of students</i>)</p> <p>" There needs to be guidance to increase teacher creativity. In this way the teacher can develop teaching methods that refer to essential competencies so that they can be implemented in everyday life, especially on the character building side." (<i>Teacher creativity</i>)</p> <p><i>Initial knowledge of students; Teacher creativity (Teachers' skills in learning)</i></p>	<p>Initial sub-themes (11 sub-themes)</p> <ul style="list-style-type: none"> - Parental involvement - Teacher's skills in learning - Mentoring by parents - Enthusiasm for learning - Classroom conditioning - Health protocols - Learning facilities - Ease of learning - Controlling students - Interaction - Keep the distance
4. Review themes	<p>Review all sub-themes, modify, develop and consider all reasonable themes, not overlapping so that they can become the main theme</p> <p><u>Examples:</u> " Oh...the first effort is of course so that the LF2FL runs smoothly, the health protocol still has to be implemented, right? So if you look at a child with special needs, sometimes he doesn't feel comfortable wearing a mask, right? Or it's not easy to remove the mask anywhere, so the health protocol must be strictly enforced, it's not easy for teachers to always remind them" (<i>Health protocol</i>)</p>	<p>Sub-themes (10 sub-themes)</p> <ul style="list-style-type: none"> - Academic - Non academic - LF2FL compliance - Teacher competency - Professional competency - Pedagogic competency - Social competency - Syllabus - Instructional Method - Student attendance

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	<p>" Hmm, the effort that can be made can be by conditioning the teaching and learning facilities, such as adequate rooms " (<i>Learning facilities</i>)</p> <p><i>Health protocol; Learning facilities; LF2FL compliance</i></p>	
5. Determine the theme	<p>Refine the sub-theme by connecting, uniting, and even removing sub-themes that are not in accordance with the research question</p> <p>Examples:</p> <p>"The effort that I have always done so far is to attract the attention of children as much as possible, for example in learning I provide funny and fun learning media " (<i>Teacher competency</i>)</p> <p>" For myself, the first thing to do is to hold a meeting with the parents of the students, because in my opinion, the first step is very important, to give parents an understanding of the existence of LF2FL. " (<i>LF2FL compliance</i>)</p> <p><i>Teacher competency; LF2FL compliance; Teachers' efforts</i></p>	<p>Main theme (4 themes)</p> <ul style="list-style-type: none"> - Preparation - Instructional system - Barriers - Teachers' efforts
6. Write the report	Illustrative quotes were identified for use in this paper	

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Findings

Research findings indicate that the implementation of LF2FL in inclusive classrooms during the Covid-19 pandemic resulted in four main themes regarding the implementation of LF2FL: preparation, instructional systems, barriers, and teachers' efforts.

Preparation

Teachers' preparations in inclusive classrooms during LF2FL are student attendance, syllabus, and, most specifically, the instructional method. The teacher must prepare student attendance to know the number of students studying in class during LF2FL. So that teachers can monitor student participation and involvement in learning. In addition, the teacher must also prepare a syllabus with a lesson plan that is more detailed in carrying out learning. With the syllabus designed by the teacher during the implementation of LF2FL, the teacher must be able to adjust all learning components to be used following inclusive classroom conditions for all students, including SwDs. Teachers must be able to adapt to the characteristics of students in inclusive

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classrooms with all their needs. Adjusting to SwDs' obstacles is challenging for teachers because of the limited time teachers have to teach. This condition also affects the instructional methods teachers in inclusive classrooms must use. [Two teachers gave their opinion:]

"I like to invite students to sing in class or play. This method encourages children to study to be more enthusiastic about learning. Sometimes children also feel bored, and studying at home for too long by studying at school becomes happier".

"Less varied, so the learning method that must be chosen during LF2FL should be able to cause students to be more enthusiastic about learning. For example, the teacher used the singing learning method and interesting learning videos from YouTube and made himself—use of this learning method so that students are not bored and have fun when learning".

Instructional systems

Findings of the learning system during LF2FL relate to academic and non-academic. Academic aspects include interaction, ease of learning, subject matter, enthusiasm for learning, and learning time. Learning interactions during the Covid-19 pandemic are lacking and cannot physically occur. Teachers think that with this LF2FL, physical interaction--face-to-face-- is quite good, and emotionally it becomes easier to explain the subject matter to all students, especially SwDs, who usually require non-verbal interaction-- finger and embrace symbols--.

[For example, for deaf students, the use of special symbols to explain subject matter in online learning, with LF2FL has restored the use of standard symbols that teachers usually use in normal learning.](#) However, they are limited by health protocols that all school residents must obey. At least direct face-to-face interaction can reduce the difficulty of teachers in delivering subject matter while students study from home. Meanwhile, students can also ask the teacher directly when experiencing problems in learning, even though it is limited by time. The teacher explained this condition:

"If LF2FL is implemented, the teacher and students still need more interaction, but it is good enough. There is good interaction between teachers and students, especially for SwDs, which want to be embraced. However, during this pandemic, the teacher limits the interaction between students and teachers".

With the existence of LF2FL and direct interaction in the classroom, there is a convenience for teachers and students in carrying out learning. As a result, the ease of learning for students is accepted by students, including SwDs. The LF2FL policy set by the government

helps teachers in learning, compared to online learning during the Covid-19 pandemic, and hopes that the government can restore learning to regular learning as before the Covid-19 pandemic. The following teacher expresses this opinion.

"This LF2FL policy is enough to help learning, which was initially only online, with many limitations. However, with LF2FL, it is easier because several face-to-face meetings make it easier for teachers to deliver subject matter".

One of the findings in the academic aspect is related to ease of learning with the subject matter, lesson time, and enthusiasm for learning. With LF2FL, teachers can deliver subject matter directly so that if there is a material that students need help understanding, students can ask the teacher now. There is no delay or pending as has happened so far when studying online, especially for SwDs who need help following lessons in a familiar atmosphere. For SwDs, during the implementation of LF2FL, it is a more significant opportunity to get treatment or special treatment from the teacher so that they can directly receive the subject matter, which has been difficult due to limited interaction. Although the time allotted for LF2FL is limited because it follows existing government regulations, the material presented could be more. However, the teacher still treats all students fairly, including SwDs. The teacher stated the opinion:

"During LF2FL, the time may be limited. So, for handling SwDs, the learning is also quite limited because, with the limited time, automatic learning for SwDs is also limited. However, I still equate both SwDs and regular students is not discriminatory".

Meanwhile, the findings found non-academic aspects related to adaptation, teacher patience, controlling students, virus transmission, special attention, and health protocols. Teachers and students must re-adapt to learning activities, especially SwDs adapting to inclusive classes. Although adaptation is not complex for regular students when learning, SwDs require a lengthy adjustment related to learning and interaction with teachers and their peers in the classroom. This includes the treatment that the teacher must carry out during this time of learning. According to the teacher, great patience must be in LF2FL learning, especially for SwDs. Teachers need to understand the socio-emotional aspects of SwDs after approximately two years of being unable to learn face-to-face in class.

Many changes need to be adjusted, and we expect the teacher's patience in dealing with these changes for the SwDs. Teachers have to pay special attention to SwDs. With limited time, the teacher can only partially overcome the difficulties faced by SwDs. During the pandemic, although some schools still provide daily services to SwDs, the crew's limited time and types make teachers pay more attention to SwDs—especially the time for the special treatment they

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must give SwDs to support their learning. Meanwhile, no significant progress has been made for SwDs using the online. For this reason, with LF2FL, teachers can focus and pay more attention to SwDs, even with existing limitations.

According to the teacher, LF2FL can control all changes and adjustments that must make in an inclusive classroom. Teachers can restart the academic aspects, which for almost two years have been challenging to do, especially in learning. The teacher must be able to start again to catch up with the subject matter and increase the enthusiasm for learning for all students by always controlling all the lags and difficulties faced by all students, including SwDs. Although learning achievement has yet to be achieved, with LF2FL, teachers can monitor all students, including learning outcomes, teacher attention, and teacher guidance. The impact on students can be seen directly. This opinion is as explained by the teacher:

"When this LF2FL was held, for me, who taught in inclusive classrooms, it was good news too. I can directly control all students, including those challenged to learn. I can see them, guide and see their learning outcomes directly".

In addition to the limited time in learning, the occurrence of virus transmission and health protocols also need to be considered by schools, especially in inclusive classrooms prone to transmission with various characteristics of SwDs. SwDs with Down syndrome characteristics need to understand that the prohibitions and rules in the Covid-19 pandemic are tricky for teachers to direct them to comply with the regulations that apply at school. Using masks that must be worn during learning at school is a challenge for teachers to explain SwDs. With this condition, many parents restrict their children from studying at school. Parents' fears of transmitting the virus to their children have become a feat, so they do not allow them to study at school. This opinion is like the opinion of the teacher:

"Especially for SwDs during this pandemic, parents must be worried because of this pandemic. The fear of transmitting the virus between friends to their friends is a parent's fear of transmitting the virus".

Parents' concerns about the impact of LF2FL can be minimized if health protocols are implemented hard so that learning can be carried out without excessive worries from parents. All school members must obey strict health protocols are one way to make learning safer and more comfortable for all students. The health protocol is a guarantee that must be carried out so that all parties can learn without fear of transmitting the virus in schools or becoming a cluster of virus transmission.

Barriers

Findings related to barriers to LF2FL in inclusive classrooms relate to academic and non-academic. Barriers in the academic aspect are related to activities that occur during learning. In this study, the academic aspect is directly related to the teacher's skills in learning, subject matter, parental mentoring, and teaching time. The teacher's skills highlight the problem of handling SwDs, especially in mentoring students. In this LF2FL, mentoring SwDs experienced more significant difficulties than learning before the pandemic. Teachers pay more attention to special needs students than regular students because of the backwardness faced by SwDs during the Covid-19 pandemic. In addition to the cognitive aspect, teachers cannot handle the social and emotional handling of SwDs whose handling during the pandemic because working from home is mainly done at home. This opinion was explained by one of the teachers:

"In my learning, I give more extra attention to SwDs, I have to know where my weaknesses are during this pandemic".

Meanwhile, the subject matter relates to the need for more subject matter that the teacher can deliver to all students. Teachers can only deliver about 30% of the subject matter they should complete in one semester. This condition is related to the lack of study time during LF2FL, which the school regulates following the ministry's policy. The impact of this condition is that SwDs need more understanding of the material. With reduced class hours, the explanation of material by teachers who still need to be better understood by SwDs causes knowledge of the material difficult for SwDs to achieve. Overall, a decrease in understanding of the subject matter should be achieved by all students, including SwDs. Below is the teacher's opinion:

"Obstacles also against us as a teacher are when delivering material while the material must be delivered and must continue, but the time for delivering the material could be better. That could be one of the obstacles when doing LF2FL".

The limited learning time--unlike standard time--causes the teacher to refrain from delivering the subject matter. Moreover, the time for SwDs who need attention and a more significant portion of learning Normal learning time, which is usually 4 hours (08.00 - 12.00 PM) with only being limited to 2 hours (08.00 - 10.00 AM), causes the material that the teacher must convey to students is not complete, especially to SwDs who need special time when they have to explain the subject matter. As conveyed by the teacher:

"In my opinion, the obstacle lies in timing. Because LF2FL during the Covid-19 pandemic, study hours were limited; previously, children studied from 08.00 AM to 12.00 PM, and during the LF2FL Covid pandemic, children were only allowed to study

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from 10.00 AM to 12.00 PM. Not to mention we have to teach children who have specific difficulties".

Another academic aspect is the lack of parental involvement in learning, which can help SwDs at home. The condition of parents having to work –online and offline– causes the lack of attention parents should give to their children. At home, parents who are busy at work pay less attention to their children, thus increasing students' difficulties in learning. It becomes an obstacle to achieving maximum learning outcomes. In addition, due to busy parents, there needs to be more interaction between parents and teachers so that the teacher understands students' difficulties at home.

For non-academic aspects, obstacles such as adaptation, distraction, interaction, keeping the distance, and learning facilities are obstacles teachers in inclusive classrooms must face during LF2FL. All students need adaptation to change ways of learning, including SwDs. Students must be able to adapt to fast-paced classroom conditions in learning activities but with limited mobility conditions, including SwDs who have to adapt longer than regular students. These barriers that teachers also face. Adaptation also causes easy distractions for all students during the learning process. For two years, the condition of students who had Underline (U) home caused students to take the opportunity to be able to play together with friends in class, including disturbing other friends who were studying.

In contrast, SwDs with specific characteristics find it challenging to interact again, thus requiring longer socialization with their friends. So, the teacher needs to start the learning process, such as opening a new class when learning takes place in an inclusive class. Two teachers explained this condition:

"SwDs are given exercise treatment or a stimulus; so far, it is usually smooth but rarely stimulated during the pandemic. During LF2FL, students are given another stimulus, which is uncomfortable for them, so they need more adaptation during instruction".

"During the pandemic, the children rarely met their friends, so when LF2FLan met other friends to invite them to play, the other students wanted to play along. For example, he wants to play when he has therapy for SwDs, while his time is for therapy because there is little time at school to play".

Several causes, such as the rule of keeping distance, cause students to interact with each other so that the classroom atmosphere is like a new class that requires more intense adjustments by the teacher. Students' enthusiasm to socialize with classmates sometimes causes them to apply health protocols, such as maintaining distance between friends when interacting. Other

aspects, such as learning facilities, also become obstacles for teachers in inclusive classrooms during the learning process. Their working time has to be divided into two classes or two shifts, causing needing more learning facilities such as rooms or In-focus. Even though study rooms are essential during LF2FL because the classrooms used so far are full of students. In one class, when LF2FL, the number of students must be divided into two causing the lack of classrooms that can accommodate other students' study.

Teachers' efforts

Teachers' efforts in implementing LF2FL consist of a sub-theme of teacher competence. Teacher competence is an essential aspect of the implementation of LF2FL. In this study, teacher competence is mainly related to pedagogic, professional, and social competence. The highlighted pedagogical competency findings are related to classroom conditioning and lesson plans. According to the teacher, classroom conditioning must be considered before implementing LF2FL learning, especially in inclusive classes. Teachers must be able to monitor all students' emotional changes because of the adjustments that must be made due to the difference in the learning system from online to LF2FL. So far, students' online interaction is quite complex, especially among students, due to technical conditions (signals, quotas) and time constraints, causing students' emotions to change when they have to do LF2FL. For SwDs, extra adjustments are needed when they have to play again or interact with regular students. Likewise, regular students have to adjust significantly to lag in the subject matter of SwDs, which causes the empathy of regular students to experience negative changes. The impact on SwDs, among others, is becoming more sensitive to regular students. The teacher clarified this:

"SwDs need more time to adjust, especially with regular students, both when interacting such as playing, talking, and when they have to learn one material. This condition is sometimes not understood by regular students, and I have to explain this condition to regular students, so they understand better."

The emotional condition of students in an inclusive classroom must be resolved with a joint approach between all parties. The teacher believes that class conditioning before learning and during learning is essential. The teacher must create a class with an atmosphere of fun learning, with innovative methods and involving all students, especially in joint activities, while still paying attention to health protocols.

Other findings related to lesson plans relate to learning methods, learning media, special lessons, assignments, and study time. Teachers should be able to design programs for learning according to LF2FL conditions. Several essential things must consider in the lesson plan and

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must follow the characteristics of an inclusive class. According to the teacher, the chosen learning method must make students motivated, excited and fun. All students can socialize, communicate, and help each other like before the pandemic. So that students' understanding can be achieved even though it could be more optimal. The opinion of one teacher stated:

"Using learning methods that motivate students, such as Talking Sticks that make them enjoyable and make their questions to improve their understanding, socialize and cooperate".

Instructional methods and media also need to be prepared by the teacher to provide students with an understanding of the material. According to the teacher, learning media must be made to motivate students to learn. Learning media, both sourced from online media and those designed by the teacher, must be able to make students more enthusiastic and fun in learning. While online, teachers usually use a lot of media learning from online sources. Nevertheless, through LF2FL, teachers can directly use physical learning media that students can use to make it easier for teachers to provide an understanding of the material to students. Teachers can make learning media according to their needs. Characteristics of students, especially SwDs, are difficult to use online due to space and time limitations. Teacher's opinion related to the use of learning media:

"I have often tried to attract children's attention as much as possible; for example, in learning, I provide funny and fun learning media".

The implementation of LF2FL in inclusive classrooms has its challenges. The diversity of students in inclusive classrooms causes teachers to add additional time or learning, especially for SwDs. It is not only related to learning time, but the attention teachers must give to all students causes limited engagement to SwDs. Teachers usually add special learning outside study time with parental approval and learning. This approach to adding special learning must be made because many students need to catch up during online learning. In addition to special learning for SwDs, assigning assignments is one of the ways for teachers that students can explore the subject matter after carrying out the learning process at school. This condition is related to lesson time availability, which all school members must obey. Teachers provide more material explanations for students to take advantage of the available time at school. Assignments are given by the teacher to be done at home as a way for students to explore the material that the teacher at school has given. The teacher explains this opinion:

"Students studying at school will be explained the material first, and if the learning still needs to be completed, they will be given assignments at home".

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Findings related to the sub-theme of professional competence relate to teacher creativity and students' prior knowledge. According to the teacher, implementing LF2FL, creativity teachers must continue to improve along with the demands and challenges of LF2FL. With creativity, teachers can design learning that refers to teacher competence to be implemented in learning, especially in inclusive classrooms that require special attention. Teachers in inclusive classrooms must combine all aspects-- methods and media-- so that learning becomes more effective and at least students understand the subject matter even within a limited time. In addition, not only from a cognitive perspective but also from an affective and psychomotor aspect, it must be considered a well-inclusive classroom with all the characteristics of the students that fall into the category of the game and must be able to combine all these aspects. For students with severe learning disabilities, affective or psychomotor aspects are more dominant than cognitive aspects.

For this reason, according to the teacher, it is essential to understand the initial knowledge obtained by students online. The change in the learning system--transition--from online to LF2FL causes students' understanding of the material not to show the maximum achievement of the teacher's achievement plan before the pandemic. This condition causes the knowledge of all students to start from the beginning when LF2FL was implemented. To find out the initial knowledge, the teacher must conduct a test so that the results can be used as a starting point for the teacher to re-explain or explore the material that must be taught to students. The teacher explains this opinion:

"Do an initial learning test by giving questions or pre-tests to know the extent of students' prior knowledge during the online period".

Another competency found in this study was the need to increase social competence. One example of the social competence of teachers in LF2FL is to make visits to related students with learning difficulties faced by students, especially ~~SwDs~~. If students cannot understand the subject matter, the teacher visits students' homes to provide additional explanations to students.

Discussion

Implementing LF2FL during the Covid-19 pandemic has mostly been done by elementary schools, including inclusive elementary schools, along with the decline in cases of Covid-19 infection in several countries, including Indonesia. In Indonesia, the implementation of LF2FL was the impact of the increasingly controlled Covid-19 instances and the rules that the decree has approved by four ministers related to lessons learned during the Covid-19 pandemic. The study's findings drew the attention of researchers to what extent the perceptions

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of inclusive elementary school teachers are related to implementing LF2FL in inclusive classrooms. Based on interviews with teachers in inclusive classrooms, this study resulted in four main themes: preparation, instruction systems, barriers, and teachers' efforts in LF2FL implementation.

First, preparation was related to student attendance, student activity, and involvement in learning. Also, the syllabus is the central aspect teachers must prepare to implement LF2FL. The syllabus, which contains the instructional design the teacher will implement, must be designed according to the characteristics and problems the teacher faces during online learning. (Pokhrél & Chhetri, 2021; Rapanta et al., 2020). The teacher's success in implementing LF2FL in inclusive classrooms, directions, and learning achievement—although not optimal—becomes a guide for teachers to be able to overcome problems that may bring about new issues that have not yet occurred in online learning (Mbiydzennyuy, 2020; Winter et al., 2021). Teachers must be able to make adjustments that are considered essential, especially for SwDs who require special attention in learning.

Second, the instructional system used in implementing LF2FL in the academic and non-academic domains was a series of instructional processes the teacher must carry out to achieve learning objectives for all students. Although the emergency curriculum was implemented in Indonesia due to the Covid-19 pandemic, until now, there has been potential for learning loss and a decline in student knowledge and behavior, which tends to be negative (Kecojevic et al., 2020; Unger & Meiran, 2020). LF2FL conducted by teachers in inclusive classrooms becomes a double burden because the duties and responsibilities of teachers are not only to regular students but also to SwDs who require special treatment to achieve learning outcomes (Lambe & Bones, 2006; Sokal & Sharma, 2022). Although the teacher considers the limited time in LF2FL to be one of the causes of the low achievement of student learning outcomes during the pandemic, at least it has reduced the common understanding of the subject matter obtained during online learning. There are various considerations for parents in inclusive classrooms, especially for parents of SwDs. SwDs in certain groups are vulnerable to being infected with Covid-19, so they need special attention during LF2FL in the classroom (Drane et al., 2021; Jones et al., 2020; O'Sullivan et al., 2021). Some SwDs with specific characteristics need learning through direct student-teacher interaction. Thus, LF2FL needs to be considered, in addition to optimizing other options using online learning that is more oriented to the needs of SwDs.

Learning for SwDs in inclusive classrooms during the Covid-19 pandemic required a different strategy because it aims to facilitate the achievement of SwDs' competencies

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First, related to preparation and student attendance related to student activity and involvement in learning, the syllabus is the central aspect that teachers must prepare in implementing LF2FL. The syllabus, which contains the instructional design that the teacher will implement, including the instructional methods that the teacher will use, must be designed by the teacher according to the characteristics and problems faced by the teacher during online learning

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according to their characteristics and prevent all the classroom members from potentially contracting Covid-19 (Page et al., 2021; Yazcayir & Gurgur, 2021). Meanwhile, online learning activities can reduce students' motivation because they are forced to change learning patterns from face-to-face to learning at home. This condition challenges teachers in inclusive classrooms regarding academic and non-academic aspects. Mainly associated with the termination of the virus and parental licensing, but on the other hand, it must meet the needs of all the students to get lessons at school (Fegert et al., 2020). The availability of a special assistant teacher is one way to help class teachers so that the handling of SwDs can be carried out together to achieve the learning outcomes for each student in inclusive classrooms. During LF2FL, the teacher's attention was not maximal for all students, especially SwDs who needed special attention (Garcia & Weiss, 2020; Primdahl et al., 2021; Radu et al., 2020).

Third, the obstacles to implementing LF2FL were academic and non-academic. In the academic aspect, in particular, the barriers teachers face are interrelated, especially the limited learning time, which impacts other things. Limited time causes limited learning materials, not maximal knowledge gained by students, and has yet to achieve the learning objectives that the teacher has set. Teachers need additional time to explain the subject matter to all students and the intervention that should have been given before the pandemic (Munastiwi & Puryono, 2021). This condition was similar to learning before the Covid-19 pandemic. The teacher's burden has doubled when viewed from the problems or obstacles teachers face in inclusive classrooms, including the academic and non-academic aspects, such as overcoming the behavior of all students, especially SwDs. It takes a long time for teachers, so SwDs, to comfortable and safe to study again with their peers--regular students-- like before the pandemic (Engzell et al., 2021). The unfamiliar feeling of SwDs when meeting again with other students, or vice versa, causes the teacher to work extra so that learning takes place comfortably.

Fourth, the efforts of teachers in implementing LF2FL must be balanced with an increase in teacher competence due to the transition from full online learning to LF2FL. Although online learning also positively impacts dealing with Covid-19, there are better systems than this because it causes the loss of learning potential for all students in inclusive classes. Teacher competencies during the pandemic continue to be tested. They must develop according to pandemic conditions and government regulations. It is necessary to increase teacher competence, which is increasingly flexible but does not reduce the essence of the standard of competence that must be possessed by elementary school teachers, especially in inclusive classes.

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Learning for SwDs in inclusive classrooms during the Covid-19 pandemic requires a different strategy because it aims to facilitate the achievement of SwDs' competencies according to their characteristics and prevent crew members from potentially contracting Covid-19

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Learning in LF2FL during the Covid-19 Pandemic has provided challenges for teachers in inclusive classes. The changes teachers face did not only focus on reducing the transmission of the virus but also adjust changes in the learning system, which are expected to accelerate the lag in student competence, which during the Covid-19 pandemic mainly was carried out online. Teachers must intervene with all students, including SwDs, both in academic and non-academic aspects, which can encourage students to achieve learning goals like before the Covid-19 pandemic. However, it takes work to do because it requires special adjustments.

Conclusion

Implementing LF2FL in Indonesia, incredibly inclusive classrooms, is a new step in the adjustment or transition for inclusive elementary schools to apply learning as before the Covid-19 pandemic. Teachers in inclusive classrooms have a heavier workload due to the diverse characteristics of students, especially SwDs, who require special treatment in all aspects of achieving learning outcomes. However, the many limitations faced by teachers during the implementation of LF2FL led to teachers' awareness of increasing teacher competence to achieve learning goals for all students, including SwDs. The results of this study are expected to be taken into consideration by the government in re-adjusting the rules that have been set to be able to carry out learning at a regular time but remain flexible in determining learning outcomes for students in inclusive classes, according to the characteristics and needs of all students.

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Table 1. Profile of the participants

	Frequency	%
Gender		
Male	4	0.17
Female	20	0.83
Working years as a teacher		
< 1 year	1	0.04
1-5 years	9	0.38
6-10 years	4	0.17
>11 years	10	0.42

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**4. Bukti konfirmasi artikel diterima dari Editor
(27 September 2023)**

[IJSE] Decision on submission to International Journal of Special Education



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Aleksandra Górecka <a.gorecka@speceducat.com>
kepada saya, Anne, Daningsih, Erlina, Dedeh ▾

Kam, 28 Sep 2023, 02.43 ☆ ↶ ⋮

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Dear Rasmitadila Rasmitadila, Anne Effane, Daningsih Kurniasari, Erlina Erlina, Dedeh Sumarni,

I am pleased to inform you that your paper entitled "Preparation, instructional systems, barriers and teachers' efforts in inclusive classrooms: Implementation of limited face-to-face learning during the Covid-19 pandemic" has been accepted for publication. Congratulations!

The publication goes to the next editorial stages, i.e. proof-reading and typesetting. We will contact you in the future regarding the approval of the final version of the article.

Thank you for submitting your work to the International Journal of Special Education. We hope you consider us again for future submissions.

Yours sincerely,

IJSE Editorial Office

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**5. Bukti konfirmasi artikel masuk ke final proofreading
(9 Oktober 2023)**

Workflow **Publication**

Submission Review **Copyediting** Production

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Final proofreading required	aleksandra_gorecka 2023-10-09 03:17 PM	rasmitadila_020576 2023-10-09 05:53 PM	1	<input type="checkbox"/>
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Participants

Rasmitadila Rasmitadila (rasmitadila_020576)

Aleksandra Górecka (aleksandra_gorecka)

Messages

Note	From
<p>Dear Author,</p> <p>We are sending you the final version of your paper for your acceptance. Please, read your paper carefully and return your feedback no later than October 15, 2023.</p> <p>Please add the comments to the file if you decide on some corrections. USE THE INSTRUCTION FOR FINAL PROOF READING attached to this discussion.</p> <p>If there are no corrections, please e-mail that you accept the paper in its current form.</p> <p>We are looking forward to hearing from you.</p> <p>Kind regards, IJSE Copyediting Section International Journal of Special Education www.internationalsped.com Sped Ltd.</p> <p>002_1229_Preparation instructional systems.pdf</p> <p>Instructions for Annotating PDFs.pdf</p>	<p>aleksandra_gorecka 2023-10-09 03:17 PM</p>

[IJSE] New notification from International Journal of Special Education



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You have a new notification from International Journal of Special Education:

You have been added to a discussion titled "Final proofreading required" regarding the submission "Preparation, instructional systems, barriers and teachers' efforts in inclusive classrooms: Implementation of limited face-to-face learning during the Covid-19 pandemic".

Link: <http://www.internationalsped.com/ijse/authorDashboard/submission/1229>

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**6. Bukti konfirmasi artikel yang telah terbit
(27 Oktober 2023)**

Preparation, instructional systems, barriers and teachers' efforts in inclusive classrooms: Implementation of limited face-to-face learning during the Covid-19 pandemic

Rasmitadila Rasmitadila¹, Anne Effane¹, Daningsih Kurniasari¹, Erlina Erlina¹, Dedeh Sumarni¹

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ABSTRACT:

This study explored teacher opinions regarding implementing limited face-to-face learning (LF2FL) in inclusive classrooms during the Covid-19 pandemic in Indonesia. The data was collected for 24 teachers in elementary schools who have taught in the inclusive classroom through semi-structured interviews and analyzed using thematic analysis techniques. The results showed four main themes regarding implementing LF2FL: preparation, instructional systems, barriers, and teacher efforts. Teachers in inclusive classrooms had a heavier workload due to the diverse characteristics of students, mainly students with disabilities who required special treatment in all aspects of achieving learning outcomes. However, the many limitations faced by teachers during the implementation of LF2FL led to teachers' awareness of increasing competency to achieve learning goals for all students. The Indonesian government must readjust the rules for more flexible learning times, impacting all students' learning outcomes in inclusive classrooms.

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Keywords: limited face to face learning; inclusive classroom; inclusive education; covid-19; Indonesia

INTRODUCTION

Since the beginning of 2020, the Covid-19 pandemic affected the world and Indonesia, resulting in school closures and a negative impact on education for all schools, including inclusive ones (Garbe et al., 2020; Page et al., 2021). Various negative impacts have threatened education's progress, such as access, learning process, and learning loss for all students, including students with disabilities (SwD), in inclusive classrooms. Inclusive classrooms with various student characteristics make teachers' obstacles more complex than regular classrooms. While online, several obstacles students face, both regular and SwDs with specific characteristics, require special attention and treatment for learning from the teacher (Yazcayir & Gurgur, 2021). Usually, learning must be through direct interaction with the teacher or teacher visits to students' homes. According to the Ministry of Health of the Republic of Indonesia (2020), crew members are a group that is vulnerable to being infected with Covid-19, so they need to get special attention, both during online learning and when other learning activities are implemented. Special attention is given to SwDs in inclusive classrooms for teachers (Asri et al., 2021). However, learning during the learning period from home must continue to be carried out to avoid negative impacts. Technical difficulties and obstacles and the risk of contracting the virus warn teachers to continue to comply with the rules for implementing learning. On the other hand, they must continue to provide learning to students (Dube, 2020; Parmigiani et al., 2021).

Through the Decree of the Minister of Education, Culture, Research, and Technology Number 719/P/2020, the Government of Indonesia issued guidelines for implementing the curriculum in particular conditions, which states that learning in special situations is free from discrimination, including serving SwDs. During this pandemic, the government's special attention to students' learning in inclusive schools is significant because almost all teachers need adequate knowledge about learning for all students, especially SwDs. Up to this point, school principals who promote inclusivity have emphasized the importance of teachers being well-informed about Covid-19 and taking measures to prevent its transmission to students. The inclusive school principal admitted that he was trying to make teachers in schools know more contextual and effective learning methods (Lestari et al., 2021), especially for SwDs during the pandemic, by participating in training and distributing relevant learning materials.

The rules and policies in Indonesia have been revised to address the spread of virus variants. Consequently, the education sector has shifted from a fully online system to a limited face-to-face learning (LF2FL) in schools, including inclusive schools. Some of the reasons that LF2FL in Indonesia should be implemented because it wasn't optimal, and there were many limitations to the implementation of online learning; learning achievement has decreased in almost all aspects of learning outcomes; while online, the higher psychosocial risk has occurred in all students which causes depression because they feel depressed during online learning due to not playing and meeting with their friends for a long time. Especially in inclusive classrooms, this condition was increasingly regarded as heavy, especially for SwDs.

The implementation of LF2FL in Indonesia is a mutual agreement through a joint decree of the four ministries: The Minister of Education, Culture, Research, And Technology, the Minister of Religion, the Minister of Health, And the Minister of Affairs of The Republic of Indonesia (2021) stipulating a policy that in early 2022, LF2FL will be implemented in almost all parts of Indonesia. All Education units at levels 1, 2, and 3 of the Enforcement of Restrictions on Community Activities (ERCA) must carry out LF2FL. The criteria of ERCA are at level 1 (with 80% vaccination dose 2, 100% capacity of the number of students, for 6 hours of in-class learning); level 2 and 3 (with 50%-79% vaccination dose 2, 50% total student capacity, 4-6 hours of in-class learning).

LF2FL is a way for learning in inclusive classrooms by optimizing learning in combination with learning at school--under certain conditions--or at school. For this reason, a different strategy is needed for all students, including SwDs, in inclusive schools to facilitate the achievement of learning objectives according to the characteristics and needs of students, but at the same time, must be able to prevent all students from transmitting Covid-19 (Louis-Jean & Cenat, 2020; Moorhouse, 2020). This strategy LF2FL must be done because learning from home has reduced learning motivation and increased the emotional reactions of all students (Mali & Lim, 2021; Singh et al., 2021). Various shortcomings during online learning must be met through LF2FL so that learning objectives and reducing risk due to the impact of Covid-19 can be handled more optimally. This study explored teacher opinions regarding implementing limited face-to-face learning in inclusive classrooms during Covid-19 in Indonesia.

METHODOLOGY

This study aimed to explore teacher opinions regarding implementing limited face-to-face learning in inclusive classrooms during the Covid-19 pandemic in Indonesia. For this reason, researchers conducted in-depth interviews with inclusive elementary school teachers. A qualitative design, namely a phenomenology, was chosen because it allows researchers to obtain and examine data in a context that will get in-depth from the phenomena. Phenomenological research is an approach to qualitative research that aims to comprehend and portray the fundamental nature of a phenomenon. This method examines the everyday encounters of humans while setting aside any preconceived notions the researchers may have about the phenomenon (Bliss, 2016). In this study, researchers explored the suggestions and opinions of inclusive teachers regarding implementing LF2FL in inclusive elementary schools during the Covid-19 pandemic. This opinion or opinion of inclusive teachers is critical for schools and the government in designing and adjusting learning, especially in inclusive classrooms during the Covid-19 pandemic.

Participants

The participants in this study were 24 teachers in elementary schools who taught in inclusive classrooms and were domiciled in 4 provinces in Indonesia. Each teacher has implemented LF2FL in schools, both with a capacity of 100% the capacity of the number of students, full every day at school, a maximum of 6 hours of lessons, as well as a capacity of 50% of the capacity of students --divided into two shifts--, full every school day, maximum 4-6

hours. Descriptive data of demographic characteristics, including gender, length of teaching experience, types of SwDs teaching, and teachers' level of education, are presented in table 1.

Data collection

The data were conducted in elementary schools and provided inclusive classrooms in late 2022 by 24 volunteering university students participating in a course on inclusive education during the second year of their graduate program. The students voluntarily participated in the data collection and used their data for personal study. Each of the students conducted in-depth, semi-structured interviews with 24 teachers as participants who taught in inclusive classes. Data collection used purposive sampling, especially in determining the schools involved in this study. Before conducting interviews with all teachers, the students visited schools cooperating with the university and discussed with the principal face-to-face and online. The students asked permission from the school principal to conduct interviews related to the research topic. If the principal agrees, the principal will appoint teachers to be involved in the interview.

Interviews were conducted face-to-face in schools while implementing health protocols following government regulations. Interviews were performed when the teacher was not carrying out learning, with a duration ranging from 1 to 2 hours, every day for seven days. The students focused the questions on the implementation of LF2FL in inclusive classrooms. Even though the students used an interview guide to get interview results that could answer the research objectives, participants' answers were constantly developed with follow-up questions so that

Table 1. Profile of the participants

	Frequency	%
Gender		
Male	4	0.17
Female	20	0.83
Working years as a teacher		
< 1 year	1	0.04
1-5 years	9	0.38
6-10 years	4	0.17
>11 years	10	0.42
Level of education		
bachelor's	23	0.94
others	1	0.06

they could explore the experiences and opinions of teachers related to the implementation of LF2FL in inclusive classrooms during the Covid-19.

Data analysis

The data were analyzed inductively and using thematic analysis, which aims to identify and generate themes following the research objectives set at the beginning of the study (Braun & Clarke, 2012). The interviews that were carried out were transcribed verbatim, sorted, and categorized into several themes that emerged around the implementation of LF2FL that inclusive elementary schools had carried out during the Covid-19 pandemic. To make it easier for researchers to code and analyze data, Nvivo 12 is used, especially in making categorizations and producing accurate themes. Data from interviews were entered into Nodes and Codes to be grouped into data with relevant codes. Thematic maps show the organization of concepts according to various levels, and potential interactions between concepts are then developed. The research team members then discussed all the codes and categorizations found, including simplifying the code by integrating similar codes. The procedure for data analysis steps including the coding processes can be seen in table 2.

FINDINGS

Research findings indicate that the implementation of LF2FL in inclusive classrooms during the Covid-19 pandemic resulted in four main themes regarding the implementation of LF2FL: preparation, instructional systems, barriers, and teachers' efforts.

Preparation

Teachers' preparations in inclusive classrooms during LF2FL are student attendance, syllabus, and, most specifically, the instructional method. The teacher must prepare student attendance to know the number of students studying in class during LF2FL. So that teachers can monitor student participation and involvement in learning. In addition, the teacher must also prepare a syllabus with a lesson plan that is more detailed in carrying out learning. With the syllabus designed by the teacher during the implementation of LF2FL, the teacher must be able to adjust all learning components to be used following inclusive classroom conditions for all students, including SwDs. Teachers must be able to adapt to the characteristics of students in inclusive classrooms with all their needs. Adjusting to SwDs' obstacles is challenging for teachers because of the limited time teachers have to

Table 2. Procedure of data analysis (Coding and Themes)

Steps (Braun & Clarke 2012)	Activity	Output
1. Become familiar with the data	<p>Read the data that has been collected (interviews) to make notes related to the topic by transferring the data from the transcript to the NVIVO application.</p> <p>Example: "I have to create an innovative and fun learning atmosphere in the classroom" (<i>Learning atmosphere</i>)</p> <p>"Just as we implement strict Health Protocols, and government recommendations such as vaccinations like that, we do so that is also an effort from myself and the school as possible to carry out face-to-face learning." (<i>Vaccination</i>)</p>	<p>The keyword of the data (20 keywords):</p> <ul style="list-style-type: none"> - Film - Sing - Vaccination - Supporting infrastructure - Seating arrangements - Monitoring form - Subject matter - Enthusiasm for learning - Ease of learning - Socialisation - Annoy friends - Teacher assistance to SSNs - Teacher skills in handling SSNs - Understanding of subject matter - Task work - Decreased understanding of the subject matter - Study normally - Learning atmosphere - Student emotional - Assignments
2. Generate initial codes	<p>Organise data by generating initial codes from meaningful, interesting, and relevant statements into small pieces, and related to our research questions.</p>	<p>Initial code (15 codes)</p> <ul style="list-style-type: none"> - Subject matter - Learning time - Adaptation

2. Generate initial codes	<p>Coding is done line by line using open coding, so we don't have predefined code, but develop and modify code as we work through the coding process.</p> <p>Example: "...So the first attempt, students are given guidance both online and face-to-face, then they are given additional assignments, because online and face-to-face learning only takes a short time". (<i>Assignments</i>)</p> <p>"In our school, shifts are alternated fifty-fifty percent, that is, some of them are alternated. It has been scheduled for attendance except for fifth grade and full sixth grade there is no shift" (<i>Learning time Assignments; Learning time</i> Lesson plan)</p>	<ul style="list-style-type: none"> - Distraction - Special attention - Teacher patience - Virus transmission - Lesson plan - Teacher creativity - Student visit - Special Instruction - Initial knowledge of students - Instructional Media - Repetition of subject matter - Material explanation
3. Search for themes	<p>Examining the code to be used as categories to be used as sub-themes related to research questions</p> <p>Examples: " Do an initial learning test by giving questions or a pretest so you will know the extent of students' initial knowledge during the online learning period" (<i>Initial knowledge of students</i>)</p> <p>" There needs to be guidance to increase teacher creativity. In this way the teacher can develop teaching methods that refer to essential competencies so that they can be implemented in everyday life, especially on the character building side. " (<i>Teacher creativity</i>)</p> <p><i>Initial knowledge of students; Teacher creativity</i> (Teachers' skills in learning)</p>	<p>Initial sub-themes (11 sub-themes)</p> <ul style="list-style-type: none"> - Parental involvement - Teacher's skills in learning - Mentoring by parents - Enthusiasm for learning - Classroom conditioning - Health protocols - Learning facilities - Ease of learning - Controlling students - Interaction - Keep the distance
4. Review themes	<p>Review all sub-themes, modify, develop and consider all reasonable themes, not overlapping so that they can become the main theme</p> <p>Examples: " Oh...the first effort is of course so that the LF2FL runs smoothly, the health protocol still has to be implemented, right? So if you look at a child with special needs, sometimes he doesn't feel comfortable wearing a mask, right? Or it's not easy to remove the mask anywhere, so the health protocol must be strictly enforced, it's not easy for teachers to always remind them "<i>(Health protocol)</i></p> <p>" Hmm, the effort that can be made can be by conditioning the teaching and learning facilities, such as adequate rooms "<i>(Learning facilities)</i></p> <p><i>Health protocol; Learning facilities: LF2FL compliance</i></p>	<p>Sub-themes (10 sub-themes)</p> <ul style="list-style-type: none"> - Academic - Non academic - LF2FL compliance - Teacher competency - Professional competency - Pedagogic competency - Social competency - Syllabus - Instructional Method - Student attendance

5. Determine the theme	Refine the sub-theme by connecting, uniting, and even removing sub-themes that are not in accordance with the research question Examples: "The effort that I have always done so far is to attract the attention of children as much as possible, for example in learning I provide funny and fun learning media " (Teacher competency) " For myself, the first thing to do is to hold a meeting with the parents of the students, because in my opinion, the first step is very important, to give parents an understanding of the existence of LF2FL. " (LF2FL compliance) Teacher competency; LF2FL compliance: Teachers' efforts	Main theme (4 themes) - Preparation - Instructional system - Barriers - Teachers' efforts
6. Write the report	Illustrative quotes were identified for use in this paper	

teach. This condition also affects the instructional methods teachers in inclusive classrooms must use. Two teachers gave their opinion:

"I like to invite students to sing in class or play. This method encourages children to study to be more enthusiastic about learning. Sometimes children also feel bored, and studying at home for too long by studying at school becomes happier".

"Less varied, so the learning method that must be chosen during LF2FL should be able to cause students to be more enthusiastic about learning. For example, the teacher used the singing learning method and interesting learning videos from YouTube and made himself—use of this learning method so that students are not bored and have fun when learning".

Instructional systems

Findings of the learning system during LF2FL relate to academic and non-academic. Academic aspects include interaction, ease of learning, subject matter, enthusiasm for learning, and learning time. Learning interactions during the Covid-19 pandemic are lacking and cannot physically occur. Teachers think that with this LF2FL, physical interaction --face-to-face-- is quite good, and emotionally it becomes easier to explain the subject matter to all students, especially SwDs who usually require non-verbal interaction-- finger and embrace symbols--. For example, for deaf students, the use of special symbols to explain subject matter in online learning, with LF2FL

has restored the use of standard symbols that teachers usually use in normal learning. However, they are limited by health protocols that all school residents must obey. At least direct face-to-face interaction can reduce the difficulty of teachers in delivering subject matter while students study from home. Meanwhile, students can also ask the teacher directly when experiencing problems in learning, even though it is limited by time. The teacher explained this condition:

"If LF2FL is implemented, the teacher and students still need more interaction, but it is good enough. There is good interaction between teachers and students, especially for SwDs, which want to be embraced. However, during this pandemic, the teacher limits the interaction between students and teachers".

With the existence of LF2FL and direct interaction in the classroom, there is a convenience for teachers and students in carrying out learning. As a result, the ease of learning for students is accepted by students, including SwDs. The LF2FL policy set by the government helps teachers in learning, compared to online learning during the Covid-19 pandemic, and hopes that the government can restore learning to regular learning as before the Covid-19 pandemic. The following teacher expresses this opinion.

"This LF2FL policy is enough to help learning, which was initially only online, with many limitations. However, with LF2FL, it is easier because several face-to-face meetings make it easier for teachers to deliver subject matter".

One of the findings in the academic aspect is related to ease of learning with the subject matter, lesson time, and enthusiasm for learning. With LF2FL, teachers can deliver subject matter directly so that if there is a material that students need help understanding, students can ask the teacher now. There is no delay or pending as has happened so far when studying online, especially for SwDs who need help following lessons in a familiar atmosphere. For SwDs, during the implementation of LF2FL, it is a more significant opportunity to get treatment or special treatment from the teacher so that they can directly receive the subject matter, which has been difficult due to limited interaction. Although the time allotted for LF2FL is limited because it follows existing government regulations, the material presented could be more. However, the teacher still treats all students fairly, including SwDs. The teacher stated the opinion:

“During LF2FL, the time may be limited. So, for handling SwDs, the learning is also quite limited because, with the limited time, automatic learning for SwDs is also limited. However, I still equate both SwDs and regular students is not discriminatory”.

Meanwhile, the findings found non-academic aspects related to adaptation, teacher patience, controlling students, virus transmission, special attention, and health protocols. Teachers and students must re-adapt to learning activities, especially SwDs adapting to inclusive classes. Although adaptation is not complex for regular students when learning, SwDs require a lengthy adjustment related to learning and interaction with teachers and their peers in the classroom. This includes the treatment that the teacher must carry out during this time of learning. According to the teacher, great patience must be in LF2FL learning, especially for SwDs. Teachers need to understand the socio-emotional aspects of SwDs after approximately two years of being unable to learn face-to-face in class.

Many changes need to be adjusted, and we expect the teacher's patience in dealing with these changes for the SwDs. Teachers have to pay special attention to SwDs. With limited time, the teacher can only partially overcome the difficulties faced by SwDs. During the pandemic, although some schools still provide daily services to SwDs, the crew's limited time and types make teachers pay more attention to SwDs—especially the time for the special treatment they must give SwDs to support their learning. Meanwhile, no significant progress has been made for SwDs using the online. For this reason, with LF2FL, teachers can focus and pay more attention to SwDs, even with existing limitations.

According to the teacher, LF2FL can control all changes and adjustments that must make in an inclusive classroom. Teachers can restart the academic aspects, which for almost two years have been challenging to do, especially in learning. The teacher must be able to start again to catch up with the subject matter and increase the enthusiasm for learning for all students by always controlling all the lags and difficulties faced by all students, including SwDs. Although learning achievement has yet to be achieved, with LF2FL, teachers can monitor all students, including learning outcomes, teacher attention, and teacher guidance. The impact on students can be seen directly. This opinion is as explained by the teacher:

“When this LF2FL was held, for me, who taught in inclusive classrooms, it was good news too. I can directly control all students, including those challenged to learn. I can see them, guide and see their learning outcomes directly”.

In addition to the limited time in learning, the occurrence of virus transmission and health protocols also need to be considered by schools, especially in inclusive classrooms prone to transmission with various characteristics of SwDs. SwDs with Down syndrome characteristics need to understand that the prohibitions and rules in the Covid-19 pandemic are tricky for teachers to direct them to comply with the regulations that apply at school. Using masks that must be worn during learning at school is a challenge for teachers to explain SwDs. With this condition, many parents restrict their children from studying at school. Parents' fears of transmitting the virus to their children have become a feat, so they do not allow them to study at school. This opinion is like the opinion of the teacher:

“Especially for SwDs during this pandemic, parents must be worried because of this pandemic. The fear of transmitting the virus between friends to their friends is a parent's fear of transmitting the virus”.

Parents' concerns about the impact of LF2FL can be minimized if health protocols are implemented hard so that learning can be carried out without excessive worries from parents. All school members must obey strict health protocols are one way to make learning safer and more comfortable for all students. The health protocol is a guarantee that must be carried out so that all parties can learn without fear of transmitting the virus in schools or becoming a cluster of virus transmission.

Barriers

Findings related to barriers to LF2FL in inclusive classrooms relate to academic and non-academic. Barriers

in the academic aspect are related to activities that occur during learning. In this study, the academic aspect is directly related to the teacher's skills in learning, subject matter, parental mentoring, and teaching time. The teacher's skills highlight the problem of handling SwDs, especially in mentoring students. In this LF2FL, mentoring SwDs experienced more significant difficulties than learning before the pandemic. Teachers pay more attention to special needs students than regular students because of the backwardness faced by SwDs during the Covid-19 pandemic. In addition to the cognitive aspect, teachers cannot handle the social and emotional handling of SwDs whose handling during the pandemic because working from home is mainly done at home. This opinion was explained by one of the teachers:

"In my learning, I give more extra attention to SwDs, I have to know where my weaknesses are during this pandemic".

Meanwhile, the subject matter relates to the need for more subject matter that the teacher can deliver to all students. Teachers can only deliver about 30% of the subject matter they should complete in one semester. This condition is related to the lack of study time during LF2FL, which the school regulates following the ministry's policy. The impact of this condition is that SwDs need more understanding of the material. With reduced class hours, the explanation of material by teachers who still need to be better understood by SwDs causes knowledge of the material difficult for SwDs to achieve. Overall, a decrease in understanding of the subject matter should be achieved by all students, including SwDs. Below is the teacher's opinion:

"Obstacles also against us as a teacher are when delivering material while the material must be delivered and must continue, but the time for delivering the material could be better. That could be one of the obstacles when doing LF2FL".

The limited learning time--unlike standard time--causes the teacher to refrain from delivering the subject matter. Moreover, the time for SwDs who need attention and a more significant portion of learning Normal learning time, which is usually 4 hours (08.00 - 12.00 PM) with only being limited to 2 hours (08.00 - 10.00 AM), causes the material that the teacher must convey to students is not complete, especially to SwDs who need special time when they have to explain the subject matter. As conveyed by the teacher:

"In my opinion, the obstacle lies in timing. Because LF2FL during the Covid-19 pandemic, study hours were limited; previously, children studied from

08.00 AM to 12.00 PM, and during the LF2FL Covid pandemic, children were only allowed to study from 10.00 AM to 12.00 PM. Not to mention we have to teach children who have specific difficulties".

Another academic aspect is the lack of parental involvement in learning, which can help SwDs at home. The condition of parents having to work --online and offline-- causes the lack of attention parents should give to their children. At home, parents who are busy at work pay less attention to their children, thus increasing students' difficulties in learning. It becomes an obstacle to achieving maximum learning outcomes. In addition, due to busy parents, there needs to be more interaction between parents and teachers so that the teacher understands students' difficulties at home.

For non-academic aspects, obstacles such as adaptation, distraction, interaction, keeping the distance, and learning facilities are obstacles teachers in inclusive classrooms must face during LF2FL. All students need adaptation to change ways of learning, including SwDs. Students must be able to adapt to fast-paced classroom conditions in learning activities but with limited mobility conditions, including SwDs who have to adapt longer than regular students. These barriers that teachers also face. Adaptation also causes easy distractions for all students during the learning process. For two years, the condition of students who had to study online at home caused students to take the opportunity to be able to play together with friends in class, including disturbing other friends who were studying.

In contrast, SwDs with specific characteristics find it challenging to interact again, thus requiring longer socialization with their friends. So, the teacher needs to start the learning process, such as opening a new class when learning takes place in an inclusive class. Two teachers explained this condition:

"SwDs are given exercise treatment or a stimulus; so far, it is usually smooth but rarely stimulated during the pandemic. During LF2FL, students are given another stimulus, which is uncomfortable for them, so they need more adaptation during instruction".

"During the pandemic, the children rarely met their friends, so when LF2FLan met other friends to invite them to play, the other students wanted to play along. For example, he wants to play when he has therapy for SwDs, while his time is for therapy because there is little time at school to play".

Several causes, such as the rule of keeping distance, cause students to interact with each other so that the

classroom atmosphere is like a new class that requires more intense adjustments by the teacher. Students' enthusiasm to socialize with classmates sometimes causes them to apply health protocols, such as maintaining distance between friends when interacting. Other aspects, such as learning facilities, also become obstacles for teachers in inclusive classrooms during the learning process. Their working time has to be divided into two classes or two shifts, causing needing more learning facilities such as rooms or In-focus. Even though study rooms are essential during LF2FL because the classrooms used so far are full of students. In one class, when LF2FL, the number of students must be divided into two causing the lack of classrooms that can accommodate other students' study.

Teachers' efforts

Teachers' efforts in implementing LF2FL consist of a sub-theme of teacher competence. Teacher competence is an essential aspect of the implementation of LF2FL. In this study, teacher competence is mainly related to pedagogic, professional, and social competence. The highlighted pedagogical competency findings are related to classroom conditioning and lesson plans. According to the teacher, classroom conditioning must be considered before implementing LF2FL learning, especially in inclusive classes. Teachers must be able to monitor all students' emotional changes because of the adjustments that must be made due to the difference in the learning system from online to LF2FL. So far, students' online interaction is quite complex, especially among students, due to technical conditions (signals, quotas) and time constraints, causing students' emotions to change when they have to do LF2FL. For SwDs, extra adjustments are needed when they have to play again or interact with regular students. Likewise, regular students have to adjust significantly to lag in the subject matter of SwDs, which causes the empathy of regular students to experience negative changes. The impact on SwDs, among others, is becoming more sensitive to regular students. The teacher clarified this:

"SwDs need more time to adjust, especially with regular students, both when interacting such as playing, talking, and when they have to learn one material. This condition is sometimes not understood by regular students, and I have to explain this condition to regular students, so they understand better."

The emotional condition of students in an inclusive classroom must be resolved with a joint approach between all parties. The teacher believes that class conditioning before learning and during learning is essential.

The teacher must create a class with an atmosphere of fun learning, with innovative methods and involving all students, especially in joint activities, while still paying attention to health protocols.

Other findings related to lesson plans relate to learning methods, learning media, special lessons, assignments, and study time. Teachers should be able to design programs for learning according to LF2FL conditions. Several essential things must consider in the lesson plan and must follow the characteristics of an inclusive class. According to the teacher, the chosen learning method must make students motivated, excited and fun. All students can socialize, communicate, and help each other like before the pandemic. So that students' understanding can be achieved even though it could be more optimal. The opinion of one teacher stated:

"Using learning methods that motivate students, such as Talking Sticks that make them enjoyable and make their questions to improve their understanding, socialize and cooperate".

Instructional methods and media also need to be prepared by the teacher to provide students with an understanding of the material. According to the teacher, learning media must be made to motivate students to learn. Learning media, both sourced from online media and those designed by the teacher, must be able to make students more enthusiastic and fun in learning. While online, teachers usually use a lot of media learning from online sources. Nevertheless, through LF2FL, teachers can directly use physical learning media that students can use to make it easier for teachers to provide an understanding of the material to students. Teachers can make learning media according to their needs. Characteristics of students, especially SwDs, are difficult to use online due to space and time limitations. Teacher's opinion related to the use of learning media:

"I have often tried to attract children's attention as much as possible; for example, in learning, I provide funny and fun learning media".

The implementation of LF2FL in inclusive classrooms has its challenges. The diversity of students in inclusive classrooms causes teachers to add additional time or learning, especially for SwDs. It is not only related to learning time, but the attention teachers must give to all students causes limited engagement to SwDs. Teachers usually add special learning outside study time with parental approval and learning. This approach to adding special learning must be made because many students need to catch up during online learning. In addition to special learning for SwDs, assigning assignments is one of

the ways for teachers that students can explore the subject matter after carrying out the learning process at school. This condition is related to lesson time availability, which all school members must obey. Teachers provide more material explanations for students to take advantage of the available time at school. Assignments are given by the teacher to be done at home as a way for students to explore the material that the teacher at school has given. The teacher explains this opinion:

“Students studying at school will be explained the material first, and if the learning still needs to be completed, they will be given assignments at home”.

Findings related to the sub-theme of professional competence relate to teacher creativity and students' prior knowledge. According to the teacher, implementing LF2FL, creativity teachers must continue to improve along with the demands and challenges of LF2FL. With creativity, teachers can design learning that refers to teacher competence to be implemented in learning, especially in inclusive classrooms that require special attention. Teachers in inclusive classrooms must combine all aspects-- methods and media-- so that learning becomes more effective and at least students understand the subject matter even within a limited time. In addition, not only from a cognitive perspective but also from an affective and psychomotor aspect, it must be considered a well-inclusive classroom with all the characteristics of the students that fall into the category of the game and must be able to combine all these aspects. For students with severe learning disabilities, affective or psychomotor aspects are more dominant than cognitive aspects.

For this reason, according to the teacher, it is essential to understand the initial knowledge obtained by students online. The change in the learning system--transition--from online to LF2FL causes students' understanding of the material not to show the maximum achievement of the teacher's achievement plan before the pandemic. This condition causes the knowledge of all students to start from the beginning when LF2FL was implemented. To find out the initial knowledge, the teacher must conduct a test so that the results can be used as a starting point for the teacher to re-explain or explore the material that must be taught to students. The teacher explains this opinion:

“Do an initial learning test by giving questions or pre-tests to know the extent of students' prior knowledge during the online period”.

Another competency found in this study was the need to increase social competence. One example of the social competence of teachers in LF2FL is to make visits to related students with learning difficulties faced by students,

especially SwDs. If students cannot understand the subject matter, the teacher visits students' homes to provide additional explanations to students.

DISCUSSION

Implementing LF2FL during the Covid-19 pandemic has mostly been done by elementary schools, including inclusive elementary schools, along with the decline in cases of Covid-19 infection in several countries, including Indonesia. In Indonesia, the implementation of LF2FL was the impact of the increasingly controlled Covid-19 instances and the rules that the decree has approved by four ministers related to lessons learned during the Covid-19 pandemic. The study's findings drew the attention of researchers to what extent the perceptions of inclusive elementary school teachers are related to implementing LF2FL in inclusive classrooms. Based on interviews with teachers in inclusive classrooms, this study resulted in four main themes: preparation, instruction systems, barriers, and teachers' efforts in LF2FL implementation.

First, preparation was related to student attendance, student activity, and involvement in learning. Also, the syllabus is the central aspect teachers must prepare to implement LF2FL. The syllabus, which contains the instructional design the teacher will implement, must be designed according to the characteristics and problems the teacher faces during online learning. (Pokhrel & Chhetri, 2021; Rapanta et al., 2020). The teacher's success in implementing LF2FL in inclusive classrooms, directions, and learning achievement--although not optimal--becomes a guide for teachers to be able to overcome problems that may bring about new issues that have not yet occurred in online learning (Mbiydznyuy, 2020; Winter et al., 2021). Teachers must be able to make adjustments that are considered essential, especially for SwDs who require special attention in learning.

Second, the instructional system used in implementing LF2FL in the academic and non-academic domains was a series of instructional processes the teacher must carry out to achieve learning objectives for all students. Although the emergency curriculum was implemented in Indonesia due to the Covid-19 pandemic, until now, there has been potential for learning loss and a decline in student knowledge and behavior, which tends to be negative (Kecojevic et al., 2020; Unger & Meiran, 2020). LF2FL conducted by teachers in inclusive classrooms becomes a double burden because the duties and responsibilities of teachers are not only to regular students but also to SwDs

who require special treatment to achieve learning outcomes (Lambe & Bones, 2006; Sokal & Sharma, 2022). Although the teacher considers the limited time in LF2FL to be one of the causes of the low achievement of student learning outcomes during the pandemic, at least it has reduced the common understanding of the subject matter obtained during online learning. There are various considerations for parents in inclusive classrooms, especially for parents of SwDs. SwDs in certain groups are vulnerable to being infected with Covid-19, so they need special attention during LF2FL in the classroom (Drane et al., 2021; Jones et al., 2020; O'Sullivan et al., 2021). Some SwDs with specific characteristics need learning through direct student-teacher interaction. Thus, LF2FL needs to be considered, in addition to optimizing other options using online learning that is more oriented to the needs of SwDs.

Learning for SwDs in inclusive classrooms during the Covid-19 pandemic required a different strategy because it aims to facilitate the achievement of SwDs' competencies according to their characteristics and prevent all the classroom members from potentially contracting Covid-19 (Page et al., 2021; Yazcayir & Gurgur, 2021). Meanwhile, online learning activities can reduce students' motivation because they are forced to change learning patterns from face-to-face to learning at home. This condition challenges teachers in inclusive classrooms regarding academic and non-academic aspects. Mainly associated with the termination of the virus and parental licensing, but on the other hand, it must meet the needs of all the students to get lessons at school (Fegert et al., 2020). The availability of a special assistant teacher is one way to help class teachers so that the handling of SwDs can be carried out together to achieve the learning outcomes for each student in inclusive classrooms. During LF2FL, the teacher's attention was not maximal for all students, especially SwDs who needed special attention (García & Weiss, 2020; Primdahl et al., 2021; Radu et al., 2020).

Third, the obstacles to implementing LF2FL were academic and non-academic. In the academic aspect, in particular, the barriers teachers face are interrelated, especially the limited learning time, which impacts other things. Limited time causes limited learning materials, not maximal knowledge gained by students, and has yet to achieve the learning objectives that the teacher has set. Teachers need additional time to explain the subject matter to all students and the intervention that should have been given before the pandemic (Munastiwi & Puryono, 2021). This condition was similar to learning before the

Covid-19 pandemic. The teacher's burden has doubled when viewed from the problems or obstacles teachers face in inclusive classrooms, including the academic and non-academic aspects, such as overcoming the behavior of all students, especially SwDs. It takes a long time for teachers, so SwDs, to get comfortable and safe to study again with their peers--regular students-- like before the pandemic (Engzell et al., 2021). The unfamiliar feeling of SwDs when meeting again with other students, or vice versa, causes the teacher to work extra so that learning takes place comfortably.

Fourth, the efforts of teachers in implementing LF2FL must be balanced with an increase in teacher competence due to the transition from full online learning to LF2FL. Although online learning also positively impacts dealing with Covid-19, there are better systems than this because it causes the loss of learning potential for all students in inclusive classes. Teacher competencies during the pandemic continue to be tested. They must develop according to pandemic conditions and government regulations. It is necessary to increase teacher competence, which is increasingly flexible but does not reduce the essence of the standard of competence that must be possessed by elementary school teachers, especially in inclusive classes.

Learning in LF2FL during the Covid-19 Pandemic has provided challenges for teachers in inclusive classes. The changes teachers face did not only focus on reducing the transmission of the virus but also adjust changes in the learning system, which are expected to accelerate the lag in student competence, which during the Covid-19 pandemic mainly was carried out online. Teachers must intervene with all students, including SwDs, both in academic and non-academic aspects, which can encourage students to achieve learning goals like before the Covid-19 pandemic. However, it takes work to do because it requires special adjustments.

CONCLUSION

Implementing LF2FL in Indonesia, incredibly inclusive classrooms, is a new step in the adjustment or transition for inclusive elementary schools to apply learning as before the Covid-19 pandemic. Teachers in inclusive classrooms have a heavier workload due to the diverse characteristics of students, especially SwDs, who require special treatment in all aspects of achieving learning outcomes. However, the many limitations faced by teachers during the implementation of LF2FL led to teachers' awareness of increasing teacher competence to achieve learning goals for all students, including SwDs. The results of this

study are expected to be taken into consideration by the government in re-adjusting the rules that have been set to be able to carry out learning at a regular time but remain flexible in determining learning outcomes for students in inclusive classes, according to the characteristics and needs of all students.

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