

An Analysis of Differences in Online and Offline Learning at Mahardika Elementary School of Denpasar

Ni Ketut Sukrawati¹, Ni Wayan Monik Rismadewi²

¹Sekolah Dasar Mahardika, Indonesia

²Universitas Pendidikan Ganesha, Indonesia

¹sukrawati57@gmail.com

Abstract

The Covid-19 pandemic impacts the learning process, which was initially carried out face to face turning to online learning (in the network). The pandemic was descending, causing learning to be diverted again into offline learning (outside the network). Thus, this study aims to analyze the difference between online and offline learning in student achievement at Mahardika Elementary School Denpasar. The method used is a qualitative method. Data collection using observation methods, interviews, literature studies and documentation studies. The data that has been collected is analyzed by data collection methods, data reduction, data presentation, conclusion and verification. The results showed that the learning process provided two sides of a coin: online and offline. The teacher used Whatsapp Group Class and Zoom in online activity to deliver the learning material. Whereas in offline learning, learning steps are carried out by preparing learning material by the teacher, discussing material directly in the classroom and conducting a discussion session with students. The teacher can better observe students' development because the exercises given directly will be done independently so that the teacher knows the students' understanding precisely. Difficulties in online and offline learning are both derived from two factors: internal factors and external factors. Difficulties derived from internal factors in online and offline learning are intelligence or intellectual, laziness and health factors. Difficulties derived from external factors in online learning: facilities, internet networks and family environments. In comparison, the difficulties derived from external factors in offline learning are the school environment, school facilities and the ability of teachers to deliver materials to students.

Keywords: Online Learning; Offline Learning; Elementary School

Introduction

Multiple industries were struck by new Coronavirus instances that emerged in 2020. This coronavirus can cause a disease known as Covid-19. A new type of virus causes Covid-19, so this disease was recognized in the outbreak of Covid-19 in Wuhan, China, in December 2019. Covid-19 cases appeared and infected humans for the first time in Wuhan province, China. Covid-19 can easily be transmitted through the breath and cough exhaled by someone who has Covid-19. Breathing and coughing splashes by Covid-19 sufferers who fall on the surface of objects or are touched by someone will easily transmit the disease. If someone touches an object or inhales cough droplets that touch the nose, eyes or mouth; then, people can catch Covid-19. The World Health Organization (WHO) has advised people to keep a distance of more than one meter from other people to minimize transmission of Covid-19. The rapid transmission of Covid-19 caused the WHO to declare Covid-19 a pandemic on March 11, 2020. Based on this, the Indonesian government implemented PSBB (Large-scale social restrictions) rules, limiting public gatherings with large numbers of people, which was made to handle

Covid-19. The government does this in the hope that Covid-19 will spread less widely and healing efforts can proceed quickly. Especially on the island of Bali, this impact is felt in tourism, which has affected other sectors. Apart from the world of tourism, Covid-19 has also significantly impacted the world of education. In this social restriction effort, the Indonesian government has limited activities outside the home, such as educational activities carried out online (in the network). Online learning is carried out by utilizing technology, especially the Internet.

Online learning uses a distance learning system, where Learning and Teaching Activities (KBM in Indonesian) are not carried out face-to-face but by utilizing existing social media. Many things changed in the field of education due to the lengthy duration of online learning activities. However, in the current era of globalization, the growth of a more contemporary age necessitates high-quality human resources. To fulfill the goals of national development, improving the quality of human resources is imperative. Education is one method for doing this. Education is a deliberate and organized effort to establish a learning environment and procedure so pupils can fully realize their potential. Elementary school education is the initial foundation that educators must build firmly for the continuity of children to the next level of education and is an introduction to children to know life in society. Elementary school education is required to prepare students who excel in attitude (affective), knowledge (cognitive) and skills (psychomotor) as provisions for students. Students may grow disinterested in participating in learning activities in online learning because they need to be more engaged in expressing their goals and ideas. A student's learning outcomes will not advance if they reach a saturation point in the learning process. A learning process in students is a sign of an effective learning process. A person is said to have experienced a learning process if there has been a change within them-from ignorance to knowledge, ignorance to understanding, and others. It depends on the teacher's capacity to manage the teaching and learning activities process to achieve learning success by meeting established competency requirements.

The Covid-19 pandemic had a significant impact on the learning system. Learning that was previously carried out face-to-face has switched to online learning. Based on this problem, the learning trend during the Covid-19 pandemic changed to online, offline, and blended learning. In 2022, the government will implement a 50% online and 50% offline policy as a trial run when the spread of Covid-19 begins to subside. This policy is carried out in certain areas according to the level of reduction of Covid-19. In 2023, especially in Bali, several elementary schools have implemented a 100% offline learning system, which means that learning is now running normally. Students feel the transition from online learning to offline learning. This condition is also handled by Mahardika Elementary School Denpasar students, who have implemented 100% offline learning. Students who learn in a traditional classroom setting retain information more rapidly. The students deliver this phenomenon comprehend to articulate the goals and challenges in a material that students need to learn comprehensively. When students interact face-to-face with their friends during the learning process, they also feel happy. Additionally, this promotes increased student enthusiasm for studying, which may indirectly help improve academic performance. Teaching and learning activities will be successful if both parties, teachers and students, are equally comfortable in participating in teaching and learning activities. This problem will encourage the achievement of the expected learning objectives.

Method

The research method is broadly described as a process of activity in research in the form of data collection, data analysis, and interpreting data to achieve research

objectives. In qualitative research methods, matters relating to study will be described, such as types and research approaches, research settings, types and sources of data, informant determination techniques, data collection methods, and data analysis techniques. Based on the description above, the research method is a practical way of working. Hence, the collection, processing and presentation of data can be carried out carefully, systematically and objectively to obtain optimal results and ultimate goals and develop general principles according to the goals achieved.

This research used descriptive research type. Descriptive research is research to describe or gives an overview of the object under study through data or samples that have been collected as they are without conducting analysis and making general conclusions. By using this type of descriptive research, the researcher takes and focuses on the problems studied as they are or under natural conditions with existing data at the time the research was carried out; the data are analyzed qualitatively by describing the existing data inductively and then determining the conclusions. Based on the above description, research on comparative analysis of online and offline learning at SD Mahardika Denpasar uses a descriptive research type.

The research approach used in this study is qualitative. A qualitative approach is an approach that has characteristics such as being based on natural objects, being descriptive, data being collected and selected purposively, and data analysis being inductive. Following this study, the research describes the comparative analysis of online and offline learning at Mahardika Elementary School of Denpasar. Thus, this study uses qualitative research that describes the results of data analysis according to the field or research settings (natural in nature).

The research setting is a place or area where the research will be carried out. The research setting is also the target, object, or place where the research study is conducted. The research object itself can be seen from constitutive and operational definitions. A constitutive definition states that an object is an area, a parcel of land. In the operational definition, the object (location) is interpreted as a condition causing a problem that needs to be investigated further. The research object itself means everything that is the point of aim of the research. The research settings chosen must also connect with the matter being studied. Therefore, the researcher took the research settings at Mahardika Elementary School Denpasar, located at Bypass Ngurah Rai Street Number 23, Kesiman Kertalangu Village, East Denpasar District, Denpasar City.

Furthermore, data types are generally divided into qualitative and quantitative data. The type of qualitative data consists of primary and secondary data in words, schemes, and descriptions. In this study, the type of data used is qualitative data obtained from the interpretation of data related to comparative analysis of online and offline learning at Mahardika Elementary School of Denpasar and from interviews with informants associated with this study. The data source is the origin of the data obtained. In general, data sources are divided into two, primary data and secondary data. The primary data is data obtained directly from the source. Meanwhile, secondary data is data obtained from other sources. Primary data sources are the primary data used in a study. This data is obtained directly from the source. The primary data source comes directly from the research settings. In this study, primary data results were obtained directly through interviews with informants related to the research being studied, at the research settings, and observing activities related to the problem to be studied. The informants in this study were school principals, class teachers, parents and students of Mahardika Elementary School of Denpasar. Secondary data sources are obtained from other sources, such as magazines, bulletins, publications from various organizations, study results, survey results, and historical studies.

This study used a purposive sampling technique. Informants are people interviewed to get information about something they fully control or understand. Besides, in using the purposive sampling technique, the selection of informants means that informants are selected deliberately with various considerations to obtain quality data. The criteria for informants chosen in this study were those considered capable of providing information about comparisons of online and offline learning at Mahardika Elementary School of Denpasar. The informants in this study were school principals, teachers, employees, parents and students of Mahardika Elementary School of Denpasar.

The authors use data collection techniques: observation, interviews, literature studies, and documentation studies. Observation is direct observation of the thing to be studied using all the senses. Observation is the direct observation by collecting data which has several advantages; namely, there is the possibility to record things, behavior, growth and others when the incident occurs so as not to depend on data from one's memory. In addition, observation allows researchers to obtain data from subjects who cannot communicate verbally and those who do not want to communicate verbally. Observation is a data collection technique through observing the object under study. Regarding the data collection process, observation can be divided into two: participating observation (participant observation) and non-participant observation. Participatory observation (participant observation) means that the researcher is involved in the daily activities of the person being observed or used as a source of research data. While making observations, the researcher participates in what the data source is doing. In non-participant observation, the researcher is not involved and only acts as an independent observer. Based on the above understanding, the type of observation used in this study is non-participant. In making observations, researchers choose things to observe and record related to the research.

Qualitative research interviews are in-depth because the researcher wants to explore in-depth, clear and comprehensive information from informants, both samples as respondents and appointed experts. In-depth interviews mean that the researcher is free to ask questions and can change what is being asked at any time, and the researcher does not use interview guidelines because the researcher himself is the instrument. In-depth interview questions are not predetermined but spontaneous and use a flexible format, but the interviewer may have several planned questions prepared in advance. The interviewer has the freedom to ask questions and can also change the order or skip some of the previously planned questions. Furthermore, the interviewer must have in-depth knowledge and skills on the matter.

In qualitative research, it is necessary to look for comparisons and references from specific literature so that the research has strong quality and validity. A literature study is carried out by reviewing and citing literature relevant to the research being conducted. This is usually done to make the information and data obtained more valid and detailed. Because by conducting studies, comparisons, and citations through literature that is relevant to the research being studied, the primary data has stronger fundamentals. This is because the literature study is used to obtain secondary data, which is used to reinforce the primary data. Literature study is used to dig deeper into information from various sources. In this study, researchers used Arikunto's book, *Research Methodology*, Sugiyono's book, *Combination Research Methods*, research journals, scientific papers, and other relevant literature to the problem under study. Documentation is a data collection technique by collecting records of events that have passed. Documents can be in writing, pictures, or monumental works of a person. Written documents include diaries, life histories, stories, biographies, regulations and

policies. Documents in the form of images, such as photographs, live images, sketches and others. Documentation study complements the use of observation and interview methods in research. In this research, a documentation study used photographs when conducting interviews with informants regarding the search for research data and small notes that were considered necessary to complement the research data.

Data analysis techniques are steps to process data by arranging data sequences and sorting data in the form of a pattern, category, and basic description. In qualitative data analysis, the data analyzed is in the form of qualitative data, not numbers. Qualitative data is collected through interviews, observation, literature studies, and documentation taken during the process of collecting data. Qualitative analysis usually uses descriptive words, images, and text that do not use mathematical or statistical calculations to analyze data. The data analysis process in this study consisted of data collection, data reduction, data presentation, inference and verification. In this process, data was collected and sorted collectively. Data collection is a process that is carried out by recording, documenting, and storing data in a medium following the results of observations, interviews, and literature studies that are objective for further processing. Data reduction is focused on simplifying, abstracting, and transforming the raw data obtained from the data collection process. The data reduction process is carried out by classifying, sorting, removing unnecessary data, and organizing the data to get a sharper picture of the observations so that data is easy to find when needed and conclusions can be drawn. Presentation of data is a process of presenting analysis results in the form of narrative text, matrix, network, diagrams, tables or graphics so that they are easier to read and draw conclusions. Presentation of data is a stage of the data analysis process, where a set of structured information allows for drawing conclusions and taking action. After the data has been analyzed, the final step of the analysis process is drawing conclusions or verification. Findings will emerge depending on the data collected, its coding, storage, data validity, researcher skills, and funding. Verification is done by making decisions based on data reduction and data presentation, which are the answers to the problems raised in the research.

Results and Discussion

1. The Differences Between Online and Offline Learning Steps

This research was conducted at a private elementary school in the East Denpasar district, the school held online learning in the odd semester of the 2022/2023 school year, and this school held online learning in the even semester of the 2020/2021 school year. Also, the online and offline learning stages in this study are divided into three: planning, implementation, and evaluation.

a. Planning Stage

The planning stage is the initial stage carried out by the teacher in preparing teaching and learning activities. Suitable learning activities always start from a carefully prepared plan. Careful planning will show optimal results in achieving learning objectives. Planning is the process of preparing something that will be implemented to achieve the goals that have been set. Thus, the plan's implementation can be designed based on needs in a certain period following the wishes of those who make plans. However, the important thing is that the plans must be carried out quickly, effectively, efficiently, and on target. In preparing learning plans, what is planned must follow educational targets. As a subject in making lesson plans, the teacher must be able to arrange various teaching programs according to the strategies used in learning activities. In the planning stage of online learning, the teacher prepares the syllabus, Lesson Plan (RPP in Indonesian), learning material to be shared on the Whatsapp class group and

YouTube links related to the material to be taught. Whereas in the offline learning planning stage, the teacher prepares a syllabus, lesson plans, and learning materials in the form of power points that will be displayed and learning media to support the material that will be delivered.

1) Syllabus

A syllabus is one of the learning tools that a teacher must own. This syllabus must also facilitate teachers' learning activities to achieve the goals. Therefore, automatically every teacher will make the syllabus a guide and plan learning activities for each subject. The syllabus is helpful as a guide for preparing student books which then contains the material to be studied, student activities (activities carried out by students in learning), and assessment or evaluation of learning activities. The syllabus is used as a reference in preparing lesson plans, studying subjects and managing learning activities, and developing learning outcomes assessments. The syllabus includes components, core competencies, essential competencies, indicators, learning materials, and various learning activities. The logical relationship between the various elements in the syllabus of each subject is a step that the teacher must prepare to achieve the competency standards.

2) Lesson Plan

Lesson Plan RPP is a plan that describes procedures and the organization of learning to achieve a predetermined basic competency. In the standard content described in the syllabus, the broadest scope of the lesson plan includes one basic competency consisting of one or several indicators for one or more meetings. Based on the explanation above, the learning implementation plan is the process of thinking and determining all activities to be carried out in the present and future to achieve the stated goals. In preparing the Learning Implementation Plan, each teacher must be guided by the teaching program of each field of study and the academic calendar during the school year. The advantages of preparing the Learning Implementation Plan are that the teacher will be more confident in delivering learning material to students because it has been prepared beforehand. Teachers can convey learning material with a planned flow so that learning runs effectively and efficiently. Teachers can use the Lesson Plan to set the duration of the delivery of learning material so that it can run smoothly. The Lesson Plan (RPP) is a short-term plan for estimating or projecting what will be done in learning (E. Mulyasa, 2008).

3) Learning materials

Materials or learning materials (Learning Materials) are everything that becomes the curriculum content that must be mastered by students following the essential competencies determined to achieve competency standards for each subject in a particular educational unit. Learning materials can also be interpreted as materials needed to form student knowledge, skills and attitudes that students must master to meet the established competency standards. Learning materials can be divided into three: attitudes (affective), knowledge (cognitive) and skills (psychomotor). Learning material is a form of material or a set of learning substances to assist teachers or instructors in teaching and learning activities arranged systematically to meet predetermined competency standards. Learning materials are teaching materials that the teacher will discuss according to the schedule for implementing the lesson. Learning materials that the education unit has determined must be taught to students; the teacher has the task of developing these learning materials to increase students' knowledge.

4) Learning Media

Learning media is physical and technical in the learning process. It can help teachers make it easier to convey subject matter to students to facilitate the achievement of predetermined learning objectives. The function of learning media is. 1) The semantic function is the ability of the media to increase the vocabulary of words whose meaning or meaning is genuinely understood by students. Language includes symbols or symbols of content, thoughts or feelings, both of which have become a totality of messages that cannot be separated. 2) The manipulative function is based on general characteristics, the ability to record, store, preserve, reconstruct and transport an event or object. Based on general characteristics, Media has two abilities, overcoming the boundaries of space and time and overcoming sensory limitations. 3) Psychological function is a function consisting of attentional function, affective function, cognitive function, imaginative function, motivational function, and socio-cultural function. 4) Learning resources, in this learning source sentence, the meaning of activeness is implied as a distributor, conveyer, liaison and others. Hence, learning media as a source of learning is its primary function in addition to other functions. (Rohman, 2013).

a) Implementation Stage

The implementation stage is the core stage of the learning activity. The teacher started the initial activity at the online learning stage at 07.30 Wita (The central Indonesian time zone) via the class Whatsapp group. The teacher opens the lesson by greeting Good morning and *Om Swastyastu* and asks how the students are doing (orientation). Online learning attendance is done via a link the teacher sends to the class Whatsapp group before learning activities begin. While the absences carried out in offline learning are carried out directly in class during the learning process.



Figure 1. Differences in the Students' Pray Before Starting Online and Offline Learning
(Source: Research Documentation, 2021 and 2023)

The picture above is a student activity before online learning takes place. The teacher invites students to pray according to their respective beliefs. Whereas in offline learning, the initial learning activities in the class begin at 07:25 Wita (The central Indonesian time zone). The teacher and students pray the *trisandya puja* led by one of the students, followed by singing the Indonesia Raya song or one of the national songs.

The teacher opens the learning material by asking about the previous material students and linking it to the current learning (apperception) (Saputra, Sudarsana, & Yasa, 2023). Apperception is a conscious observation of everything itself which is the basis for comparison and accepting new ideas. Apperception is the effort made by the teacher to prepare students physically and mentally to receive the learning material that day. Various attempts can be made in this apperception activity, including

connecting old experiences with new experiences to make it easier for students to understand what the teacher will teach. Apperception is essential in learning activities because the first minutes in the learning process are a significant time for continuing to the next learning stage. In the apperception activity, the teacher can ask simple questions to provoke students' curiosity. In addition, the teacher also motivates students in early learning activities by explaining the goals and benefits of studying the material to be taught. The benefits of learning will be better conveyed if it is linked to students' daily lives. When students understand the benefits of studying the material to be taught, students will feel interested in participating in teaching and learning activities. Apperception can also be a stepping stone in discussing the following material. The teacher carries out discussion activities and discussion of material in online learning through the class Whatsapp group. Whereas in offline learning, apperception activities and learning discussions are easier for the teacher because they are directly face-to-face with students.



Figure 2. Differences between Online and Offline Learning Activities
(Source: Research Documentation, 2021 and 2023)

The picture above shows discussion activities in online learning using WhatsApp group media. The teacher asks various questions to develop students' abilities, make students more active in the learning process, and attract students' interest in learning. The teacher gives various forms of appreciation through the symbols on the Whatsapp class group. Whereas in offline learning, discussion activities are carried out directly in class. It is easier for the teacher to carry out discussion activities and know the student's understanding of the material taught by the teacher.

b) Assessment Stage (evaluation)

The evaluation stage is the teacher's third stage in learning activities. The evaluation stage is carried out with an authentic assessment. According to Hosman (2014) explains that the synonyms of authentic are genuine, accurate, valid or reliable. Meanwhile, Trianto (2013) says that evaluation in learning is carried out based on teaching and learning activities by collecting student work (portfolio), work (product), assignment (project), performance (performance), and written tests.

From the two opinions above, authentic assessment is a significantly meaningful measurement in terms of attitudes, knowledge and skills. Authentic assessment is an evaluation process to measure the performance, achievement, motivation and attitudes of students in relevant activities in learning. The aim is to

assess the abilities of students in authentic contexts. Evaluation of the process and learning outcomes is carried out by the teacher to measure the level of achievement of indicators; the teacher uses the results of this assessment as material for preparing progress reports on learning outcomes and improving the learning process. The evaluation carried out by Mahardika Elementary School of Denpasar teachers included three things, attitude assessment (aspect), knowledge assessment (cognitive) and skills assessment (psychomotor). In online learning, attitude assessment is done through teacher observations of students' attitudes when participating in online learning. The teacher carries out knowledge assessment through tests and assignments given online. Meanwhile, the teacher assesses skills through student activity in asking and answering teacher questions posed during online learning activities. Whereas in offline learning, the teacher carries out the attitude assessment through direct observation in class during the learning process. Knowledge assessment is carried out by the teacher through exercises and tests, both daily tests and summative tests. It is intended to determine the student's understanding of the learning material.

2. Difficulties in Online and Offline Learning

Difficulties are factors that hinder students from achieving the expected learning objectives. Difficulties in both online and offline learning come from two factors, internal factors and external factors. Internal factors are factors that come from within the learner, while external factors are factors that come from outside the learner. Difficulties originating from internal factors in online and offline learning include intelligence or intellect, laziness and students' health factors.

a. Intelligence or intellectual

Intelligence is the most important psychological factor in a child's learning process because intelligence will determine the quality of student learning. The higher the intelligence of an individual, the greater the individual's chances of success in the learning process. The level of intelligence or intelligence of one student with another student must have a difference. Students with a high level of intelligence will more quickly absorb the learning material provided and vice versa. This condition will also be a difficulty that can hinder the achievement of learning objectives.

b. Laziness

The feeling of laziness that sometimes comes from students will become a difficulty that can hinder learning activities. Procrastinating homework and not focusing on learning activities will significantly affect student achievement. The feeling of laziness in students can be eliminated with the help of educators by providing understanding and arranging schedules in learning activities so that students understand their responsibilities from an early age.

c. Health

Health in each individual is very influential on success in learning. The learning process will be disrupted if the condition of the students is not healthy. The bad habits of healthy can cause germs to stick, making students susceptible to disease, such as not washing hands after playing and before eating something. Some parents will pay attention to the activities that their children are doing. However, some parents with busy schedules will not have time to supervise their children in their daily activities. When students fall ill, their learning activities will automatically be disrupted, which results in less than optimal achievement.

Difficulties originate from external factors in offline learning: school facilities, school environment and teacher's ability in the learning process.

a. Facility

Online learning is very dependent on the use of cell phones and laptops. All learning activities are carried out through communication devices (mobile phones), meaning this facility has a significant role. Elementary school children do not all have personal cell phones, but some students still use their parents' cell phones. During learning activities, parents always use their cell phones for work so that children cannot participate in online learning. This will be a difficulty in achieving student achievement. Apart from being a difficulty for students, this is also a challenge for teachers because teachers will need help explaining learning material to students. The lack of facilities during online learning significantly affects the achievement of student learning achievements.

b. Internet Network

The internet network is essential in online learning because the internet network determines the smoothness of communication. The smoother the internet network, the more precise the communication in learning can be heard and vice versa. This will also be a determinant in the success of learning.

c. Family environment

The environment is a place to perform various forms of activity. The environment is one of the external Difficulties that can hinder learning activities. During a pandemic, students will do more of their activities at home. His behavior will partly imitate the habits of the people in his house. If the habits of people at home are still positive, then it will give a positive reaction for the students themselves and vice versa. This will also be a difficulty for students in achieving learning success.

Difficulties originate from external factors in offline learning: school facilities, school environment and teacher's ability in the learning process.

a. School Facility

Facilities support the process of learning activities. Facilities are things that schools must own to advance the process of learning activities. A school needs the facilities or facilities needed in learning activities to be able to run smoothly and vice versa. Therefore facilities or facilities play an essential role in advancing learning success.

b. School environment

The school environment allows students to get to know their world. The school environment will significantly affect the success of learning. If the school environment is good in the realm of friends that students get along with are still positive, then the habits that grow will lead to positive things and vice versa. Therefore, the school environment greatly influences the development of the students themselves.

c. The ability of teachers in the learning process

Educators have an essential role in the learning process because the teacher determines students' success in learning. In the current era, teachers are required to be able to master various technologies to advance the learning process. Various media and learning resources are readily available to support the learning process. Therefore, teachers are required to be able to use various existing media to improve learning outcomes.

Conclusion

Based on the discussion above, the differences between online and offline learning can be seen by implementing the learning process. Based on the planning stage, the implementation stage and the evaluation stage. The planning stage is the initial stage carried out by the teacher in compiling teaching and learning activities. In the planning stage of online learning, the teacher prepares a syllabus, online lesson plan, learning material to be shared on the Whatsapp class group and YouTube links related to the

material to be taught. Whereas in the offline learning planning stage, the teacher prepares a syllabus, lesson plans, and learning materials in the form of power points that will be displayed and learning media to support the material that will be delivered. The implementation stage is the core stage of the learning activity. The teacher carries out discussion activities and discussion of material in online learning through the class Whatsapp group. Whereas in offline learning, apperception activities and learning discussions are easier for the teacher because they are directly face-to-face with students. The evaluation stage is the third stage carried out by the teacher in learning activities. The evaluation stage is carried out with an authentic assessment. The evaluation carried out by Mahardika Elementary School of Denpasar teachers included three things, attitude assessment (aspect), knowledge assessment (cognitive) and skills assessment (psychomotor). Difficulties in both online and offline learning come from two factors: internal factors and external factors. Internal factors are factors that come from within the learner, while external factors are factors that come from outside the learner. Also, difficulties originate from internal factors in online and offline learning: intelligence or intellect, laziness and health factors. Besides, difficulties originate from external factors in online learning: facilities, internet network and family environment. Meanwhile, the difficulties stem from external factors in offline learning, consisting of the school environment, school facilities and the teacher's ability to convey material to students.

References

- E. Mulyasa. (2008). *Implementasi KTSP, Kemandirian Guru dan Kepala Sekolah*, Jakarta: Bumi Aksara.
- Hosman, M. (2014). *Pendekatan Saintifik dan Kontekstual Dalam Pembelajaran Abad Kunci Sukses Implementasi Kurikulum 2013*. Bogor: Ghalia Indonesia.
- Iwan Ramadan. 2022. Proses Perubahan Pembelajaran Siswa dari Daring ke Luring pada Saat Pandemi Covid-19. *Edukatif Jurnal Ilmu Pendidikan* 4 (2): 86 – 93.
- Nirwana. (2019). Upaya Peningkatan Kemampuan Guru dalam Mempersiapkan RPP. *Jurnal Literasiologi* 1 (2): 73 – 88.
- Pratama, R. E., & Mulyati, S. (2020). Pembelajaran daring dan luring pada masa pandemi covid-19. *Gagasan Pendidikan Indonesia*, 1(2), 49-59.
- Eka, P., & Puspita, D. (2020). Implementasi Pembelajaran Daring dan Luring Saat Pandemi Covid 19. *Eduagama*, 6(1), 111-120.
- Rigianti, H. A. (2020). Kendala pembelajaran daring guru sekolah dasar di Banjarnegara. *Elementary School: Jurnal Pendidikan Dan Pembelajaran Ke-SD-An*, 7(2).
- Rohman, Muhammad dan Sofan Amri. 2013. *Strategi dan Desain Pengembangan Sistem Pembelajaran*. Jakarta: Prestasi Pustakaraya.
- Sadikin, A., & Hamidah, A. (2020). Pembelajaran Daring Di Tengah Wabah Covid-19 (Online Learning in the Middle of the Covid-19 Pandemic). *Biodik*, 6(2), 214-224.
- Saputra, I. K. B. D., Sudarsana, I. K., & Yasa, I. M. W. (2023). Pengaruh Strategi Pembelajaran Peta Pikiran terhadap Motivasi Belajar dan Hasil Belajar Pendidikan Agama Hindu dan Budi Pekerti Siswa Kelas V di Sekolah Dasar Nomor 6 Benoa. *Kamaya: Jurnal Ilmu Agama*, 6(3), 334-344.
- Situru, R. S. (2020). Pembelajaran dalam jaringan (daring) masa pandemic Covid-19. *Elementary Journal: Jurnal Pendidikan Guru Sekolah Dasar*, 3(1), 40-46.
- Trianto. (2013). *Mendesain Model Pembelajaran Inovatif, Progresif, Konsep, Landasan dan Implementasinya Pada Kurikulum Tingkat Satuan Pendidikan*. Jakarta: Kencana Prenada Media Group.