

ABSTRAK

Septiana G.A.N, NIM 7173141031, Pengembangan *E-module* Menggunakan Aplikasi *Flip Builder* Berbasis *Problem Solving* Mata Kuliah Perpajakan Pada Prodi Pendidikan Ekonomi Universitas Negeri Medan.

Penelitian ini bertujuan untuk mengembangkan E-module dengan Menggunakan Aplikasi *Flip Builder* Berbasis *Problem Solving* Pada Mata Kuliah Perpajakan materi PPH Pasal 23, Pasal 24, Pasal 25, Pasal 26, dan Pasal 28(a)/29. Untuk membantu mahasiswa dalam Proses pembelajaran dimasa Pandemi Covid-19 ini.

Penelitian ini dilakukan menggunakan metode Research and Development (R&D). Langkah-langkah penelitian dan pengembangan berpedoman pada model *ADDIE* (*Analyze, Design, Development, Implementation dan Evaluation*). Tahap Pengembangan memiliki 2 tahapan yaitu 1). Uji validasi yang dimana terdapat dua validator yaitu ahli materi dan ahli media. 2). Uji kepraktisan dimana terdapat beberapa tahapan yaitu uji dari dosen mata kuliah perpajakan (satu orang), uji perorangan (3 orang) dan uji kelompok kecil (6 orang). 3). Tahap selanjutnya dimana menguji kemenarikan dari E-module yaitu uji perorangan (3 orang) dan uji kelompok kecil (6 orang). uji coba kelompok terbatas dengan penyebaran angket secara online. Hasil validasi dari ahli materi dan ahli media yaitu diperoleh kriteria dapat digunakan dengan revisi sebagian dengan hasil 85% dan dapat digunakan dengan revisi sebagian dengan hasil 84%. Perolehan hasil dari uji kepraktisan dimana dosen mata kuliah sebesar 91.7% yaitu dapat digunakan tanpa revisi dan uji coba perorangan dan uji coba kelompok kecil sebesar 93% dimana E-module sangat baik digunakan dalam proses pembelajaran.

Kata Kunci : *E-module, Flip Builder, Problem Solving.*



ABSTRACT

Septiana G.A.N, NIM 7173141031, Development of an E-module Using a Flip Builder Application Based on Problem Solving Tax Subjects at the Economic Education Study Program, State University of Medan.

This study aims to develop an E-module using a Flip Builder Application Based on Problem Solving in the subject of Taxation for PPH Article 23, Article 24, Article 25, Article 26, and Article 28(a)/29. To help students in the learning process during this Covid-19 Pandemic.

This research was conducted using the Research and Development (R&D) method. The research and development steps are guided by the ADDIE model (Analyze, Design, Development, Implementation and Evaluation). The development stage has 2 stages, namely 1). Validation test in which there are two validators, namely material experts and media experts. 2). The practicality test in which there are several stages, namely the test of the tax subject lecturer (one person), the individual test (3 people) and the small group test (6 people). 3). The next step is to test the attractiveness of the E-module, namely the individual test (3 people) and the small group test (6 people). limited group trial by distributing online questionnaires. The validation results from material experts and media experts obtained that the criteria could be used with partial revisions with 85% results and could be used with partial revisions with 84% results. The results obtained from the practicality test in which the course lecturers amounted to 91.7% which can be used without revision and individual trials and small group trials of 93% where the E-module is very well used in the learning process.

Keywords: E-module, Flip Builder, Problem Solving.

