

ABSTRAK

Siti Khadijah. NIM 8226166004. Pengembangan Bahan Ajar Akuntansi Terintegrasi Nilai Islam Berbantuan Artificial Intelligence dengan Model Pembelajaran Contextual Teaching and Learning Untuk Meningkatkan Hasil Belajar. **Tesis.** Program Studi Pendidikan Ekonomi, Program Pascasarjana Universitas Negeri Medan.

Lulusan madrasah diharapkan memiliki kemampuan intelektual yang berdasarkan nilai-nilai agama untuk meningkatkan *life skill*. Pentingnya pelajaran umum diintegrasikan dengan nilai Islam, dengan cara menghubungkan materi dan kehidupan dunia nyata. Karena itu penyediaan modul yang terintegrasi dengan nilai Islam sangat diperlukan. Tujuan dari penelitian ini untuk mengembangkan bahan ajar yang terintegrasi nilai Islam menggunakan model pembelajaran *Contextual Teaching and Learning* (CTL), menganalisis kelayakan bahan ajar dari penilaian hasil validasi ahli materi, media dan desain pembelajaran, tanggapan guru mata pelajaran dan juga melihat respon peserta didik melalui uji perorangan, uji kelompok kecil dan uji kelompok besar yang berfokus pada mata pelajaran ekonomi materi Akuntansi sebagai Sistem Informasi Akuntansi di kelas XII IPS 2. Dalam menganalisis efektivitas produk dilakukan Uji-t dan dilanjutkan dengan Uji Cohen's d. Model yang digunakan dalam penelitian ini adalah ADDIE (Analys, Desain, Development, Implementation, dan Evaluation) dikemukakan oleh Branch. Subjek dalam penelitian ini peserta didik kelas XII IPS 2 dengan jumlah sampel 30 peserta didik.

Hasil penelitian menunjukkan bahwa bahan ajar yang terintegrasi nilai Islam menggunakan model pembelajaran *Contextual Teaching and Learning* berdasarkan validasi ahli materi untuk bahan ajar sebesar 71,67% berada dalam kriteria layak, validasi ahli media untuk bahan ajar sebesar 80% dengan kriteria layak, ahli desain pembelajaran sebesar 92,39% dengan kriteria sangat layak, dan penilaian guru mata pelajaran untuk bahan ajar sebesar 94,12% dengan kriteria sangat layak. Sedangkan hasil uji coba perorangan yaitu 88,33% dengan kriteria sangat baik, uji coba kelompok kecil sebesar 89,07% dengan kriteria sangat baik, dan uji coba kelompok besar sebesar 89,31% dengan kriteria sangat baik. Dan uji kelayakan bahan ajar memperoleh persentase rata-rata 86,41% berada pada kriteria "Sangat Layak". Hasil Uji-t dengan nilai t hitung $4.253 > 2,0017$ maka dapat disimpulkan bahan ajar yang dikembangkan efektif digunakan dalam kegiatan pembelajaran. Untuk melihat seberapa besar pengaruh dari *treatment* yang telah diberikan maka dari itu diperlukan uji cohen's d. Nilai Cohen's d yang diperoleh adalah 1,10 yang berarti bahan ajar yang dikembangkan memiliki efek yang besar.

Kata Kunci: Akuntansi, Berbantuan Artificial Intelligence, Model Pembelajaran *Contextual Teaching and Learning*, Pengembangan Bahan Ajar

ABSTRACT

Siti Khadijah. NIM 8226166004. Development of Accounting Teaching Materials Integrated with Islamic Values Assisted by Artificial Intelligence with Contextual Teaching and Learning Models to Improve Learning Outcomes. Thesis. Economic Education Study Program, Medan State University Postgraduate Program.

Madrasah graduates are expected to have intellectual abilities based on religious values to improve life skills. The importance of general lessons being integrated with Islamic values, by connecting material and real world life. Therefore, providing modules that are integrated with Islamic values is very necessary. The aim of this research is to develop teaching materials that are integrated with Islamic values using the Contextual Teaching and Learning (CTL) learning model, analyzing the feasibility of teaching materials from the assessment of material expert validation results, media and learning design, subject teacher responses and also looking at student responses through individual test, small group test and large group test which focuses on the economic subject of Accounting as an Accounting Information System in class. The model used in this research is ADDIE (Analysis, Design, Development, Implementation and Evaluation) proposed by Branch. The subjects in this research were students in class XII IPS 2 with a sample size of 30 students.

The results of the research show that teaching materials that are integrated with Islamic values use the Contextual Teaching and Learning learning model based on material expert validation for teaching materials of 71.67% within the appropriate criteria, media expert validation for teaching materials of 80% with appropriate criteria, learning design experts amounting to 92.39% with very appropriate criteria, and the subject teacher assessment for teaching materials was 94.12% with very appropriate criteria. Meanwhile, the results of individual trials were 88.33% with very good criteria, small group trials were 89.07% with very good criteria, and large group trials were 89.31% with very good criteria. And the feasibility test of teaching materials obtained an average percentage of 86.41% in the "Very Eligible" criteria. The results of the t-test with a calculated t value of $4,253 > 2.0017$ can be concluded that the teaching materials developed are effectively used in learning activities. To see how big the effect of the treatment that has been given is, the Cohen's d test is needed. The Cohen's d value obtained is 1.10, which means that the teaching materials developed have a large effect.

Keywords: Accounting, Assisted by Artificial Intelligence, Contextual Teaching and Learning Learning Model, Development of Teaching Materials