ABSTRAK

KHOIRUNNISA NST, NIM: 8226165002. Pengembangan Bahan Ajar Akuntansi Berbasis *Problem Based Learning* Untuk Meningkatkan Hasil Belajar Akuntansi Yang Dimoderasi Motivasi Belajar Siswa Kelas XII Madrasah Aliyah Pondok Pesantren Darut Tarbiyah Islamiyah Jambur Padang Matinggi T.A 2024/2025

Latar belakang penelitian berikut dilatarbelakangi rendahnya hasil belajar akuntansi pada mata pelajaran ekonomi siswa kelas XII IPS Madrasah Aliyah Pondok Pesantren Darut Tarbiyah Islamiyah Jambur Padang Matinggi. Tujuan penelitian pengembangan ini, yaitu : untuk mengetahui kelayakan, efektivitas dan interaksi bahan ajar pada mata pelajaran ekonomi siswa kelas XII IPS Madrasah Aliyah Pondok Pesantren Darut Tarbiyah Islamiyah Jambur Padang Matinggi. Jenis penelitian yang digunakan, yaitu penelitian pengembangan, yang dikenal dengan istilah Research and Development (R & D), dengan menggunakan model pengembangan bahan ajar ADDIE (Analysis, Design, Development, Implementation, Evaluation), yang dikembangkan oleh Dick and Carry. Instrumen atau alat pengumpulan data dalam penelitian ini, menggunakan Angket dan Soal Pre-Test dan Post-Test, serta Wawancara dan Observasi. Teknik analisis data menggunakan a. Uji Analisis Soal, berupa : Uji Validitas dan Reliabilitas, b. Uji Prasyarat, berupa : Uji Normalitas dan Uji Homogenitas, c. Uji Hipotesis, berupa Uji Kelayakan dan Uji Efektivitas dan Interaksi. Hasil penelitian, menunjukkan bahwa bahan ajar bahan ajar akuntansi berbasis *problem based learning* yang dimoderasi motivasi belajar siswa layak digunakan, dengan ketentuan : penilaian dari validator ahli materi senilai 3,93; ahli media senilai 4,40; ahli desain senilai 3,88; respon guru senilai 4,50; uji coba perorangan senilai 4,16; uji kelompok kecil senilai 4,17; uji kelompok besar atau lapangan senilai 4,24.

Hasil penelitian, juga menunjukkan bahwa bahan ajar akuntansi berbasis *problem based learning* yang dimoderasi motivasi belajar siswa, efektif digunakan, dengan ketentuan : dari hasil output SPSS (Output SPSS Hasil Perhitungan ANAVA dan Hasil Descriptive Statistics) untuk hasil belajar, maka dapat disimpulkan bahwa rata-rata nilai di kelas eksperimen 83,89 berbeda dari kelas kontrol 77 dengan nilai sig. (2-tailed) = 0,002. Besar efektivitas bahan ajar akuntansi berbasis *problem based learning* yang dimoderasi motivasi belajar siswa, dalam meningkatkan : hasil belajar akuntansi siswa, memiliki nilai 1,32 dengan kategori sebagai efek yang kuat. Kesimpulan dari penelitian ini, berdasarkan hasil kelayakan, efektivitas dan Interaksi, maka penelitian ini dinyatakan layak dan efektif, sehingga dapat menjawab permasalahan pembelajaran di kelas XII IPS. Temuan hasil penelitian ini, dapat memberikan manfaat bagi guru, siswa, pihak sekolah dan peneliti selanjutnya.

Kata Kunci : Bahan Ajar Akuntansi Berbasis *Problem Based Learning* , Yang Dimoderasi Motivasi Belajar, Hasil Belajar.

ABSTRACT

KHOIRUNNISA NST, NIM: 8226165002. Development of Accounting Teaching Materials Based on Problem Based Learning to Improve Accounting Learning Outcomes Moderated by Student Learning Motivation of Class XII Madrasah Aliyah Darut Tarbiyah Islamiyah Jambur Padang Matinggi Islamic Boarding School Academic Year 2024/2025

The background of the following research is based on the low learning outcomes of accounting in the subject of economics of class XII IPS students of Islamic Senior High School Darut Tarbiyah Islamiyah Jambur Padang Matinggi. The purpose of this development research is: to determine the feasibility, effectiveness and interaction of teaching materials in the subject of economics of class XII IPS students of Islamic Senior High School Darut Tarbiyah Islamiyah Jambur Padang Matinggi. The type of research used is development research, known as Research and Development (R & D), using the ADDIE teaching material development model (Analysis, Design, Development, Implementation, Evaluation), developed by Dick and Carry. The instruments or data collection tools in this study use Questionnaires and Pre-Test and Post-Test Questions, as well as Interviews and Observations. Data analysis techniques use a. Question Analysis Test, in the form of: Validity and Reliability Test, b. Prerequisite Test, in the form of: Normality Test and Homogeneity Test, c. Hypothesis Test, in the form of Feasibility Test and Effectiveness and Interaction Test. The results of the study indicate that the accounting teaching materials based on problem-based learning moderated by student learning motivation are suitable for use, with the following provisions: assessment from the material expert validator is 3.93; media expert is 4.40; design expert is 3.88; teacher response is 4.50; individual trial is 4.16; small group test is 4.17; large group or field test is 4.24.

The results of the study also show that accounting teaching materials based on problem-based learning moderated by students' learning motivation are effective to use, with the following provisions: from the results of SPSS output (SPSS Output of ANAVA Calculation Results and Descriptive Statistics Results) for learning outcomes, it can be concluded that the average value in the experimental class is 83.89 different from the control class of 77 with a sig. (2-tailed) = 0.002. The effectiveness of accounting teaching materials based on problem-based learning moderated by students' learning motivation, in improving: students' accounting learning outcomes, has a value of 1.32 with a category as a strong effect. The conclusion of this study, based on the results of feasibility, effectiveness and interaction, this study is declared feasible and effective, so that it can answer learning problems in class XII IPS. The findings of this study can provide benefits for teachers, students, schools and further researchers.

Keywords: Accounting Teaching Materials Based on Problem Based Learning, Moderated Learning Motivation, Learning Outcomes.