TASAMUH BASED E-MODULE DEVELOPMENT IN THE FIQIH SUBJECT FOR 10th GRADE STUDENTS IN ISLAMIC SENIOR HIGH SCHOOL

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Abstract

The aim of this article is to produce the teaching material product in the form of *tasamuh* based e-module in the *fiqih* subject that have the accurate materials, feasible design, and materials that suitable for the 10th grade students of *Madrasah Aliyah*. The research method used in this article is Research and Development with the development model by Borg & Call (1983) which has been simplified, they are 1) Research & Information Collection, (2) Planning (3) Develop Preliminary Form of Product, (4) Preliminary Field Testing, and (5) Main Product Revision. This article reveals that; (1) the final product of this development is *tasamuh* based fiqh e-modul with the materials about corpse's management in the perspective of 4 madzhab, (2) The result of the 2 material experts' trial test about the material accuracy contained in the teaching materials got the percentage of 90.83%, it shows that the accuracy of teaching materials is very accurate, (3) The result of the 2 media experts' trial test about the design feasibility got the percentage of 91.6%, it shows that the teaching materials has the very feasible design, (4) the result of the fiqih teachers' trial test showed the percentage of 88.33%, it shows that the developed e-module is suitable for the 10th grade students of Madrasah Aliyah.

Keywords: Development, *Tasamuh* Based E-module, *Fiqih* Subject,

Abstrak

Penelitian ini bertujuan untuk menghasilkan produk bahan ajar berupa e-modul berbasis tasamuh pada mata pelajaran fiqih yang tepat materi, layak desain dan kesesuaian pada e-modul yang dikembangkan apabila digunakan oleh siswa Kelas 10 Madrasah Aliyah. Medote penelitian pada penelitian ini yaitu Reseach and Development dengan model pengembangan Borg & Gall (1983) yang telah disederhanakan, yaitu (1) Research & Information Collection, (2) Planning (3) Develop Premliminari Form of Product, (4) Priliminary Fild Testing, dan (5) Main Product Revision. Hasil penelitian ini yaitu berupa: (1) produk akhir dari pengembangan ini berupa e-modul fiqih berbasis tasamuh dengan materi pengurusan jenazah perspektif 4 madzhab. (2) hasil uji coba pada 2 ahli materi mengenai ketepatan materi yang terdapat pada bahan ajar sebesar 90.83%, sehingga dapat dikatakan bahwa materi pada bahan ajar sangat tepat. (3) hasil uji coba pada 2 ahli media mengenai kelayakan desain sebesar 91.6 %, sehingga dapat dikatakan bahwa desain pada bahan ajar sangat layak. (4) hasil uji coba pada guru fiqih didapatkan hasil sebesar 88.33 %, sehingga dapat dikatakan bahwa e-modul yang dikembangkan sesuai apabila digunakan oleh siswa Kelas 10 Madrasah Aliyah.

Kata Kunci: *Pengembangan, E-Modul Berbasis Tasamuh, Mata Pelajaran Fiqih.*

INTRODUCTION

The internalization of *tasamuh* values or tolerance should be done as early as possible. It can be done through the educational process. Basically, the purpose of educational process is not only about the process of transferring the knowledge, but it has more important purpose that is the process of transferring the values and the personality forming in all aspects[1]. Thus, educational process can become the effective way to internalize *tasamuh* values which can influence the process of personality forming of humans and civilization[2].

In the aspect of education, multicultural education then offers an alternative through an implementation strategy and education concept based on the utilization of the diversity that exist in the community, especially in learners such as ethnic diversity, culture, religion, social status, gender and race[3]. Education can be the solution to the multicultural problems that exist in the community, either it is about ethnic differences, culture, religion, social status, gender, or race. It can be done through the curriculum development which includes tolerance subject, various themes about religious and cultural diversity, and the formulation and implementation of education in Indonesia.[4]

However, to make the implementation of education in Indonesia can be run effectively and efficiently, the education planning has been planning in a detailed way and written in the UUD, starting from the things related to teacher, curriculum, education cost, facilities and infrastructure, and other educational components[5]. The educational planning can determine the quality of the education itself. Moreover, the quality of educational implementation in Indonesia depends on the teacher's quality, since teacher has the important role in determining the successfulness of the education. Teachers are required to be able to manage the teaching and learning process, so that the education can be run effectively and efficiently. One way that teachers can do is by developing the teaching materials.[6]

Teaching materials is a set of facilities or learning tools that contain learning materials, methods, boundaries, and way to evaluate which has systematic and attractive design in order to achieved the goals, namely to achieve the competencies and the sub-competencies with all the complexity[7]. Therefore, it can be said that teaching materials is one of learning components that has the crucial role in learning process.

Teaching materials are used as the guidelines for the students and teachers for increasing the learning effectivity. For the students, teaching materials are the substance which has to be

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[1] Nurkholis, "Pendidikan Dalam Upaya Memajukan Teknologi" 1, no. 1 (2013): 24–44.

[2] Ahmad Sodikin and Muhammad Anas Ma`arif, "Penerapan Nilai Islam Moderat Dalam Pembelajaran Pendidikan Agama Islam Di Perguruan Tinggi," *EDUKASI: Jurnal Penelitian Pendidikan Agama Dan Keagamaan* 19, no. 2 (August 27, 2021): 188–203, https://doi.org/10.32729/edukasi.v19i2.702.

[3] Ulfa Masamah and Mualimul Huda, "Multicultural Education and the Nationalistic Reality (Photograph the Role of Teachers in Building a Multicultural Awareness in Indonesia)," *QIJIS (Qudus International Journal of Islamic Studies)* 4, no. 1 (2016): 68–81.

[4] Khoirul Anwar, "Multicultural Education In Pancasila Village and Moderation of Diversity in Indonesia" 4, no. 2 (2021): 221–34, https://doi.org/httphttps://doi.org/10.31538/nzh.v4i2.1238.

[5] "Undang-Undang No. 20 Tahun 2003 Tentang Sistem Pendidikan Nasional," no. 1 (2003): 1–42.

[6] Siti Suprihatin Yuni Mariani Manik, "Guru Menginovasi Bahan Ajar Sebagai Langkah Untuk Meningkatkan Hasil Belajar Siswa," *Jurnal Pendidikan Ekonomi UM Metro* 1, no. (2019): 65–72, http://dx.doi.org/10.24127/pro.v8i1.2868.

[7] Ika Lestari, *Pengembangan Bahan Ajar Berbasis Kompetensi Sesuai Dengan Kurikulum Tingkat Satuan Pendidikan*, 2013.

understood during the learning process, while for the teachers, teaching materials are the substance which has to be delivered to the students. Teaching materials are also one of the evaluation tools to measure the level of students' learning success. Therefore, the development of teaching materials should be adapted to the students' needs[8]. Cucu Suhana explains that one thing that needs to be note in teaching materials is that it must have the relevance with students' needs and environmental demands. Moreover, the development of teaching materials is expected to not only focus in the cognitive understanding, but also can internalize *tasamuh* values to the students.

Internalization of *tasamuh* values to the students is an important thing to do in every subject, especially in the *IRE* subject. *Islamic Religious Education (IRE)* is one of the subjects which has the important role in internalizing the *tasamuh* values to the students. In the Madrasah formal educations, namely *Madrasah Ibtidaiyah* (MI), *Madrasah Tsanawiyah* (MTs), and *Madrasah Aliyah* (MA), either it is public school or private school, *IRE* subject is usually divided into some sub-subject, those are *Fiqih, Aqidah Akhlak, Sejarah Kebudayaan Islam* and *Al-Qur'an Hadits.*

In the *Fiqih* subject, there are some students' diversity (khilafiah) that are found. The background of those diversities is because of the differences of community organization adopted by the students, or because of the *madzhab* adopted is frequently causing conflict between the students, especially in the level of Madrasah Aliyah. Those diversities can be minimalize by the usage of *tasamuh* based teaching material. *Tasamuh* based teaching material is teaching material about materials that contain the perspectives of 4 *madzhab.*

Teaching materials which are used by the students in the Madrasah Aliyah are in the form of students' worksheets (*LKS* or *buku paket*) that usually made by the Ministry of Religion. The materials in the students' worksheets should contain the perspective of 4 *madzhab*, however, based on the preliminary research result that has been done by the researcher that contained in the thesis, the data that has been obtained shows that the textbook of the *Fiqih* subject of the 10th grade class in Madrasah Aliyah published by the Ministry of Religion still contained many *fiqih* materials that have the materials explained just based on one *madzhab* only[9].

One example of the materials explained based on one madzhab only is on the corpse's management material, it is about the water that is used in the process of bathing the corpse. In the *buku paket*, it is explained that the last-round water for bathing the corpse is mixed with bidara leaves or perfume[10]. However, in the Fiqih Islam 4 Madzhab book, it is explained that Imam Abu Hanifah and Imam Ahmad have the opinion that it is *sunnah* to mixed water with bidara leaves every time we wash the corpse, whereas Imam Syafi'i and Imam Malik have the opinion that it is *sunnah* to mixed the last-round water only with the bidara leaves[11]. It can be seen that teaching materials in the fiqih subject which frequently used by the teachers and students are not in the adequate teaching materials category yet.

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[8] DEPDIKNAS, "Panduan Pengembangan Bahan Ajar," 2008.

[9] Ratih, "Analisis Muatan Tasamuh Pada Buku Ajar Mata Pelajaran Fiqih Kelas X Madrasah AliyahKurikulum 2013" (2019).

[10] Kementrian Agama, *Buku Fikih Kurikulum 2013 Buku Siswa Kelas X MA*, 2013.

[11] Muhammad Bin Abdurrahman Ad Dimasyqi, *Fiqih Islam Empat Madzhab* (Yogyakarta: Pustaka Hati, 2019).

The teachers should develop their own teaching materials by adapting the needs and characteristic of the students if the teaching materials that are used are not in the adequate teaching materials category yet. As in government regulation number 19 year of 2005 article 28, it is implied that teachers are expected to develop their own learning materials[12]. In the constitution of Lecturers and Teachers number 14 year of 2005, it mentions the 4 competencies teachers must have, those are pedagogical competency, personality competence, social competence, and professional competence[13]. Based on those four competencies, one of the core competencies that teachers must have is teachers' ability in developing the learning material creatively[14]. Therefore, a teacher basically should be able to develop their own learning materials by compiling the teaching materials that can be adapted with the students' needs.

However, based on facts and reality, some teachers still maintain the usage of conventional teaching materials, namely teaching materials that has provided by the government or certain educational book printing institutions, such textbook or LKS[15]. The problem arises because of the inherent paradigm of the teachers that think that compiling the teaching materials is a difficult work and it is stressful. It is also consuming a lot of times and energy. Moreover, teachers also feel that they do not have the skills to compile their own teaching materials[16]. That problem make teachers still use the mediocre teaching materials, although it does not in accordance with the students' socio-cultural.

This general problem also occurs in the Madrasah Aliyah Terpadu Darul Amal Karanganyar. Based on the interview with Ibu Na'matun Binti Mahfudhatin as teacher of fiqih subject in the 10th grade, she only used the teaching materials in the form of textbook or LKS which are provided by the government (interview, Mei 14th, 2021). The usage of the teaching materials which are still conventional is due to the difficulty she felt when compiling her own teaching materials, both in terms of time and ability.

Based on the explanation, several problems were found, namely: (1) the teaching materials that frequently used by teachers and students in the *fiqih* subject have not adequate yet, (2) teachers still found it difficult to develop their own teaching materials, either it is because of the lack of time or the lack of skills, (3) there are no *tasamuh* based teaching materials in the *fiqih* subject yet. This research will have the further discussion about "*Tasamuh* Based E-Module Development in the *Fiqih* Subject for 10th Grade Students in Madrasah Aliyah".

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[12] "Peraturan Pemerintah RI No. 19 Tahun 2005 Tentang Standar Nasional Pendidikan," no. 3 (2005): 321–25.

[13] "UU No. 14 Tahun 2005 Pasal 1 Tentang Guru Dan Dosen," 2005.

[14] Nurul Zuriah, Hari Sunaryo, and Nurbani Yusuf, "Guru Dalam Pengembangan Bahan Ajar Kreatif Inovatif Berbasis Potensi Lokal," *Jurnal Dedikasi* 13 (2016): 39–49.

[15] Hamdani, *Strategi Belajar Mengajar* (Bandung: CV Pustaka Setia, 2011).
LKS (Lembar Kerja Siswa) is a   learning tool as a complement or supporting tool of the implementation of the lesson plan.
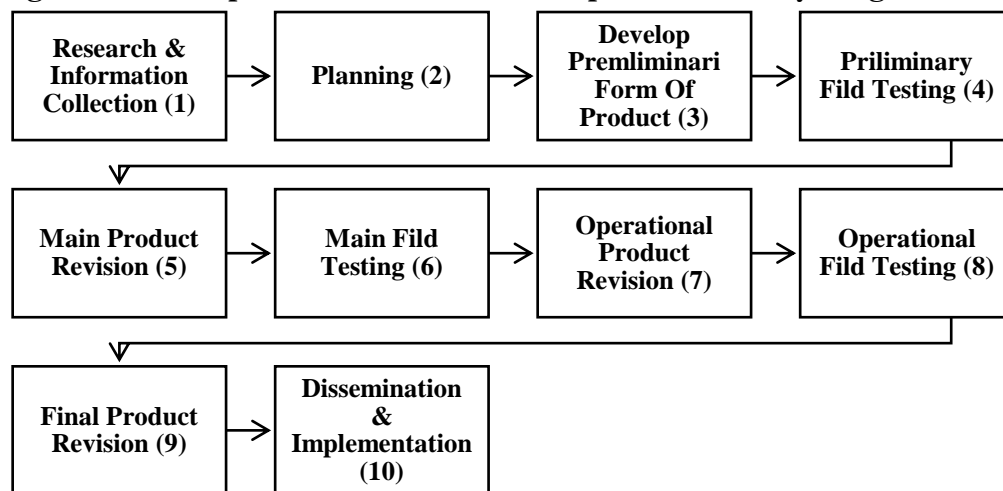
[16] Zuriah, Sunaryo, and Yusuf, "Guru Dalam Pengembangan Bahan Ajar Kreatif Inovatif Berbasis Potensi Lokal."

METHOD

This study used Research and Development (R&D) method in conducting the research. Research and Development method is the research method used to produce a certain product and to test the effectiveness of that product[17]. In this study, the development model refers to the development model proposed by Borg and Gall. The aim of the development model is to develop and validate the product. The consideration behind the use of Borg and Gall's model is because the composing of the product was done programmatically with the conscientious planning.

The development model by Borg and Gall consists of several procedural steps in its development, it can be seen in the following image.

Figure 1. The Steps of Research and Development Model by Borg and Gall[18]

Research & Information Collection (1)	→	Planning (2)	→	Develop Premliminari Form Of Product (3)	→	Priliminary Fild Testing (4)

Main Product Revision (5)	→	Main Fild Testing (6)	→	Operational Product Revision (7)	→	Operational Fild Testing (8)

Final Product Revision (9)	→	Dissemination & Implementation (10)

However, this study did not follow the development model by Borg and Gall thoroughly, it just follow the model until the product revision after the initial trials.

The steps of the research and the development of *tasamuh* based e-module are presented below.

Research & Information Collection

The aim of the implementation of Research & Information Collection is to measure the needs, to do a literature study, to do the preliminary observation, and to consider the various sides of assessment[19].

In this research and development, the preliminary study has been carried out by doing 2 activities namely: (a) field study which has conducted in Madrasah Aliyah Terpadu Darul Amal Karanganyar by doing the interview with the *fiqih* teacher of 10th grade class in Madrasah Aliyah. The aims of the interview are to determine the needs that is required for supporting the learning process, and to know whether the teaching materials development is needed or not. (b) Literature study is the search of documentation which is done to obtain the general description about teaching material

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[17] Sugiyono, *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif Dan R&D* (Bandung: Alfabeta, 2015).

[18] Neville Bennett, Walter R. Borg, and Meredith D. Gall, "Educational Research: An Introduction," *British Journal of Educational Studies*, 1984, https://doi.org/10.2307/3121583.

[19] Sutama, *Metode Penelitian Pendidikan: Kuantitatif, Kualitatif, PTK, R&D* (Kartasura: Fairuz Media, 2015).

product that will be compiled by doing the accumulation of various theories which related to the teaching materials.

Planning

In this step, the development planning of e-module product is carried out based on the result of preliminary study which has been done. The planning consist of general description about the product that will be developed and the development process. The planning in this study involving the aim formulation of the use of the product, the formulation of material items and the other components of the developed prodect.

Develop Preliminary Form of Product

In the third step, the e-module start to be developed, such as specifying the title, materials, and appearance of the product. Therefore, the general description of the product components consist of: title, acknowledgement, table of content, the guidelines of fiqih module, the using guidelines, curriculum components such as KI KD[20], learning indicators, and learning objectives adapted to the syllabus from the government, concept maps, material description, material summaries, exercises and the key answers, and feedback.

Preliminary Field Testing

After finishing the preliminary development of e-module, in this step the preliminary test is carried out which aims to find out the material accuracy, the design feasibility, and the suitability of the developed teaching materials. In this developments process, the preliminary test has been carried out 3 times, involving, (a) 2 material experts in charge of evaluating the material contents, (b) 2 media experts in charge of evaluating the physical quality, size, and design of the developed e-module, and (c) a fiqih teacher of the 10th grade class who evaluate the suitability of the e-module for the 10th grade students in Madrasah Aliyah Terpadu Darul Amal Karanganyar.

Main Product Revision

The results of preliminary test were analyzed in order to know the shortcomings of the product. Hereafter, the revisions of the e-module product was carried out so that the e-module product can become the end of this development.

This research and development used the instruments that consist of: (1) interview, which has been done by interviewing a fiqih teacher of the 10th grade class on the preliminary study. The form of interview used is unstructured interview which made the researcher did not follow the interview guidelines. (2) Questionnaire which was used to get the data about the responses and suggestions from the subject of the research, thereupon the results were analyzed and used as the revision.

The questionnaire in this research and development divided into 3 parts, namely questionnaire for the material experts, media experts, and the fiqih teacher. The data

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[20] Amin Haedari, *Memahami Kurikulum 2013 Panduan Praktis Untuk Guru Pendidikan Agama Islam Dan Budi Pekerti* (Yogyakarta: Sukses Offset, 2014).

KI (Kompetensi Inti) are categorial descriptions of competencies in aspects of attitudes, knowledge and skill that students must learn for school, class and subject level.

KD (Kompetensi Dasar) are the competence of each subject for each class which is derived through KI (Kompetensi Inti).

obtained from the questionnaire result will be shared to the material experts, media experts, and fiqih teacher in the form of assessment data, suggestion and comments which can be used in revising the developed e-module product. The questionnaires used are compiled by using the assessment criteria of rating sale which use 5 choice: 1 (not good); 2 (less good),3 (pretty good), 4 (good), 5 (extremely good).

The data analysis technique used in this research and development is percentage descriptive analysis technique, with the formula below:

$$P = \frac{x}{x_1} \text{ X } 100 \text{ \%}$$

Description:

P : the searched score

X : the total number of respondents' answer

X_1: the total number of the ideal score

100: the constant number

The criteria to interpret the results of data analysis are presented below. [21]

Table 1. The Criteria of Data Analysis Result

Percentage (%)	Qualification	Decision
90-99	Extremely Good	The teaching material can be used for the actual field with no revision.
80-89	Good	The teaching material can be used for the actual fields with no revision.
70-79	Pretty Good	The teaching material can be continued by revising some things that are still lacking.
60-69	Less Good	The teaching material should be carefully revised by re-examine in detail and look for the shortcomings of the product that can be improved.
<60	Not Good	The teaching material are unsusccessfull and it needs to be fully revised.

If the result has reached the minimum criteria of 70%, the teaching material that has been compiled can be stated as accurate, feasible, and suitable teaching material.

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[21] Nana Sudjana, *Penilaian Hasil Proses Belajar Mengajar* (Bandung: PT Remaja Rosdakarya, 2019).

RESULT AND DISCUSSION

Tasamuh based e-module development in *fiqih* class is a series of process conducted to produce an accurate material, feasible design, and e-module that suitable for 10th grade students of *Madrasah Aliyah Terpadu Darul Amal Karanganyar*. The material of this e-module is about the corpse's management in the view of 4 *madzhab*. The aim of the *tasamuh* based e-module development is to produce the teaching material which can be used by teachers and students as additional learning resource, beside *buku paket* which has been provided by the government.

This *tasamuh* based e-module development contains materials about corpse's management, with adding the material about the perspective of 4 madzhab, so the material presentation not only emphasize the achievement of students' competencies, but also is expected to be able to apply the values of *tasamuh*. This book is equipped with various cognitive, psychomotor, and affective exercises which can be used by the students in evaluating their learning outcomes.

In the development of *tasamuh* based e-module in the *fiqih* subject, it used the development model by Borg & Gall which has been simplified. The development started by doing the preliminary study that consist of; (1) field study which has been done by doing the unstructured interview with a fiqih teacher of 10th grade class in MA Terpadu Darul Amal Karanganyar and literature study, (2) teaching material development planning which contains goals formulation, material items formulation, and other components of the developed product, (3) early development of *tasamuh* based e-module that consist of: the making of title, acknowledgement, table of content, *fiqih* module guidelines, usage guidelines, curriculum components such as basic competencies and core competencies, learning indicators, and learning purposes that adapted with the syllabus from the government, concept maps, material descriptions, summaries, exercise and the key answers, and feedback.

After finishing the early development of *tasamuh* based e-module, the next step is to do the trials involving 2 material experts, 2 media experts, and a fqih teacher of 10th grade class of Madrasah Aliyah Terpadu Darul Amal Karanganyar. The trial is the main step in developing the *tasamuh* based e-modul. The first trial was carried out on 2 material experts, namely Ainun Yudhistira, M.H.I dan M. Irfan Syaifuddin, M.H.I. as the lecturers of UIN Raden Mas Said of Surakarta. The aims of this trials was for getting the validation about the material accuracy of the developed *fiqih* based e-module.

The trial results of 2 materials experts presented in the table below.

Tabel 2. The Test Results of 2 Material Experts

No.	Rated Aspects	Material Expert	
		I	II
1.	The Accuracy of material with the current curriculum.	4	5
2.	The accuracy of learning goals.	5	4
3.	The accuracy of material with the level of students' progress.	4	4
4.	The accuracy of material with the scientific truth.	5	5

5.	The material was broadly made and in depth	5	4
6.	The accuracy of material with the latest development.	4	4
7.	The material is clearly and coherently presented.	5	5
8.	The availability of teaching material's usage guidelines.	4	4
9.	The availability of summaries, exercises, keywords, and feedback.	5	5
10.	The accuracy of material descriptions with the summaries and exercises.	5	4
11.	The accuracy of references used in the scientific field.	5	5
12.	The accuracy in submitting the few materials about the biography of 4 madzhab.	5	4
	Total	56	53
	Total Score	109	

Based on the table above, the percentage of the accuracy level of *tasamuh* based e-modul can be calculated by using the formula below.

$$\text{The percentage} = \frac{\textit{the total number of respondents' answer}}{\textit{the number of maximum score}} \times 100\%$$

The respondents only consist of 2 material experts, so the total number of the respondents' answer was calculated by combining the total number of both answers of the respondent 1 and respondent 2, so does the number of maximum score which made the number of maximum score became 120.

Based on the formulation above, the percentage of the teaching materials accuracy can be calculated as follow:

$$\text{The percentage} = \frac{109}{120} \times 100\% = 90.83\%$$

Thereafter, the percentage result was matched with the table of teaching material criteria which has been determined, and it got the very good qualification that makes the *tasamuh* based e-modul did not need to be revised.

The second trials was carried out on 2 media experts, namely Dr. Imam Makruf, S.Ag., M.Pd. dan Dr. Subar Junanto, S.Pd., M.Pd. Both the media experts are the lecturers of postgraduate in UIN Raden Mas Said Surakarta. The aim of this trial is to know the feasibility of the media design in the developed *tasamuh* based e-module. The trial results of 2 media experts presented in the table below.

Table 3. The Test Result of 2 Media Experts

No.	Rated Aspects	Media experts	
		I	II
1.	The relevance of the book's cover and the materials.	5	4
2.	The clarity of title in the cover	4	5

3.	The accuracy of pictures' size	4	4
4.	The appropriateness of the usage of font's type and size in title of chapter, sub-chapter, and materials.	4	4
5.	The consistency of type and size of font.	5	5
6.	The consistency of the numbering usage.	5	4
7.	The accuracy of paragraph arrangement in the material description.	5	5
8.	The clarity of the writing or typing.	5	5
9.	The completeness of teaching material components.	5	5
10.	The appropriateness of the size of *tasamuh* based e-module.	5	5
11.	The display of *tasamuh* based e-module is attractive and suitable for the level of students' progress.	4	4
12.	The presentation of *tasamuh* based e-module can grow the students' learning interest.	4	5
	Total	55	55
	Total Score	110	

Based on the table above, the percentage of the feasibility level of media design can be calculated by using the formula below:

The percentage $= \dfrac{the\ total\ number\ of\ respondents'\ answer}{the\ number\ of\ maximum\ score}$ X 100 %

The respondent only consist of 2 media experts, so the total number of the respondents' answer was calculated by combining the total number of both answers of the respondent 1 and respondent 2, so does the number of maximal score which made the number of maximum score became 120.

Based on the formulation above, the percentage of the feasible level of media design can be calculated as follow:

The percentage $= \dfrac{110}{120}$ X 100% = 91.6 %

Thereafter, the percentage result was matched with the table of teaching materials criteria which has been determined, and it got the very good qualification that makes the *tasamuh* based e-modul did not need to be revised.

The third trial was carried out on a fiqih teacher of 10th grade in Madrasah Aliyah Terpadu Darul Amal Karanganyar, namely Na'imatun Binti Mahfudhatin, S,Pd. The aims of this trial are to know the quality of the developed *tasamuh* based e-module, and to know whether the developed *tasamuh* based e-module is in accordance with the needs of *fiqih* subject or not. The trial results of fiqih teacher presented in the table below.

Tabel 4. The Trial Result of Fiqih Teacher

No.	Rated Aspect	Score
1.	The physical attractiveness of *tasamuh* based e-module	5
2.	The easiness in accessing the *tasamuh* based e-module	4
3.	The relevance of teaching material with the learning goals.	5
4.	The relevance of teaching material with the learning need.	4
5.	The language used in the teaching material is clear and easy to understand.	5
6.	The cover image is appropriate with the material description.	5
7.	The clarity of module usage guidelines.	3
8.	The clarity of learning goals.	4
9.	The clarity of material description in every learning process.	4
10.	The relevance of exercises with the material descriptions.	5
11.	The suitability of exercises with the key answers.	5
12.	The clarity of feedback (the instrument to measure the fruitfulness)	4
	Total	**53**

Based on the table above, the percentage of the level of teaching materials suitability can be calculated by using the formula below:

The percentage $= \dfrac{the\ total\ number\ of\ respondents'\ answer}{the\ number\ of\ maximum\ score}$ X 100 %

The validation sheet consist of 15 aspects which start from the maximum score of 5, therefore it needs to multiply 5 with 12 to get the number of maximum score, so the result is 60.

Based on the formulation above, the percentage of the feasible level of teaching material accuracy can be calculated as follow:

The percentage $= \dfrac{53}{60}$ X 100% = 88.33%.

Thereafter, the percentage result was matched with the table of teaching materials criteria that has been determined, and it got a good qualification that makes the *tasamuh* based e-module did not need to be revised.

Based on the trials that were carried out on 2 material experts, 2 media experts, and a *fiqih* teacher of 10th grade class in *MA Terpadu Darul Amal Karanganyar*, it got the result that the *tasamuh* based e-module that has been developed has the appropriate material, feasible design, and is suitable for 10th grade students in *MA Terpadu Darul Amal Karaganyar*, so it did not need

to be revised. Even though the *tasamuh* based e-module was declared to not to be revised based on the trial results, in this development, the *tasamuh* based e-module that has been developed is still being revised based on the qualitative data collected from the suggestion for improvement and the comment from the material experts, media experts, and the *fiqih* teacher of the 10th grade class in Madrasah Aliyah Terpadu Darul Amal Karanganyar.

The revision of the learning materials product of *tasamuh* based e-modul will be explained in detail, as follow.

First, the change of "the little information about *madzhab*" that originally placed in the end of learning process, after being revised it changed to the beginning (in the material descriptions) by changing the sub-title become "the short description about *madzhab*". Below is the appearance of the little information about *madzhab* before and after the revision.
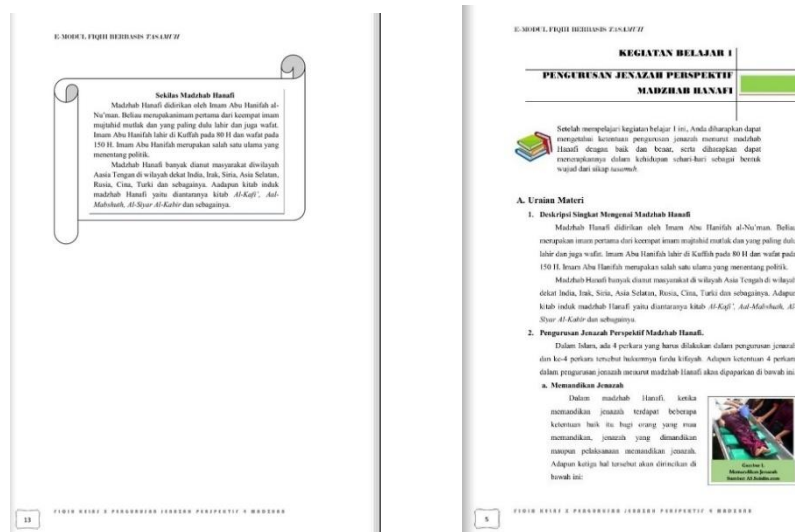
(a) The appearance before the revision   (b) The appearance after the revision

Figure 2. The Revision of the Little Information about Madzhab

Second, the adding of sub-material about the comparison of 4 madzhab in managing the corpse placed in the end of learning process, after the learning activity 4, and before the affective assessment. Below is the appearance of the comparison of 4 madzhab.

**Figure 3. The Comparison of 4 Madzhab in Managing Corpse**

Third, the changing of the cover image for making it more relevant with the students' developmental psychology in level of Senior High School (SMA/MA). Below is the appearance of the cover image before and after the revision.
.
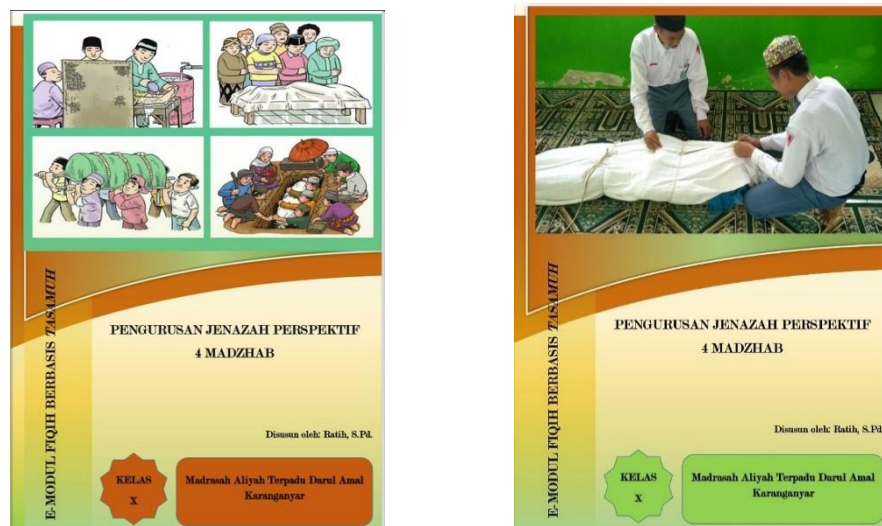
(a) The appearance before the revision   (b) The appearance after the revision

Figure 4. The Appearance of Teaching Material Cover

Fourth, in the revision, the corpse management particle image added to get the students' attention and make them more interest with the subject. In the learning activity 2, there are a picture of students having a practice in shrouding the corpse beside the material about the shrouding the corpse. Below is the appearance before and after the revision.
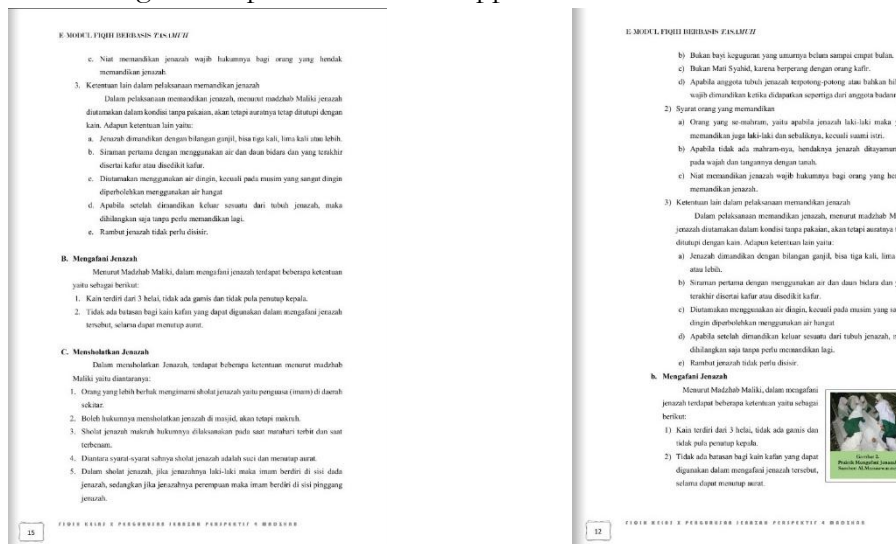
(a) The appearance before the revision   (b) The appearance after the revision

Figure 5. The Appearance of Image in the Material of Shrouding the Corpse.

Fifth, the sub-material about deepening of characters that contains about the definition of *tasamuh* between Muslims, the example of *tasamuh* attitude between Muslims, attitude that reflects the *tasamuh* with madzhab, and the example of *tasamuh* with madzhab was adding into

this revision to strengthen the *tasamuh* values. Below is the appearance of one of the deepening of characters in this teaching materials.

Figure 6. The Appearance of the Deepening of Character

Sixth, explain the usage guidelines of *tasamuh* based e-module. Below is the appearance of the appearance of usage guidelines before and after the revision.
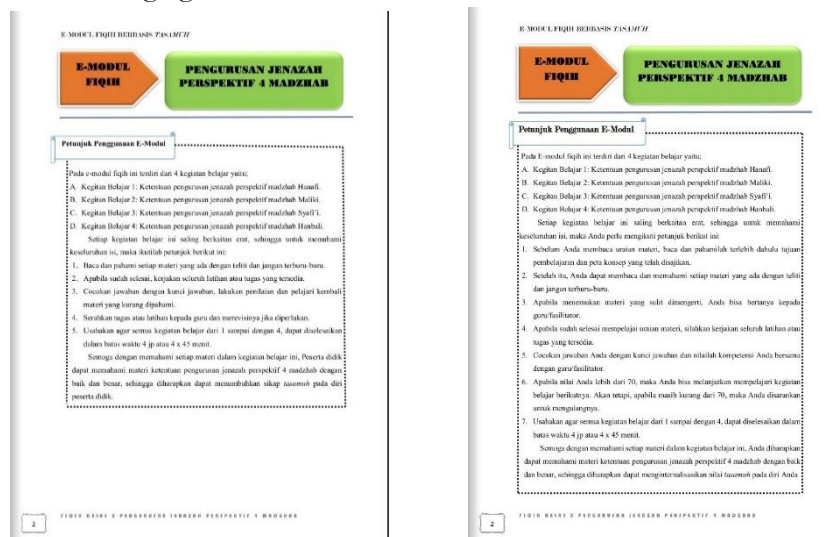
(a) The appearance before the revision   (b) The appearance after the revision

Figure 7. The Revision of the Usage Guidelines

Even though the *tasamuh* based e-module has been revised, however in this research and development, the teaching material still has some limitations that contain: 1) the material coverage of *tasamuh* based e-module is still narrow, it is only limited to the material about corpse's management, 2) the access of *tasamuh* based e-modul teaching material product that has been developed just only limited when it connected to the internet (online), 3) the trial of the *tasamuh* based e-modul teaching material product was only carried out once, namely in trial involving the material experts, media experts, and fiqih teacher, it has not reached the small group trial and the field trial.

CONCLUSION

Based on this study, it can concluded that: (1) the result of this study is in the form of *tasamuh* based e-module in the subject of fiqih on the material about corpse's management. The e-module can be accessed online either using netbook, PC, or even smartphone by using the link http://online.fliphtml5.com/wnytb/ymrp. (2) Based on the trial that has been carried out on 2 material experts about the material accuracy of the developed e-module, it got the result of 90.83%, so it can be said that the accuracy level of the materials is on the level of very accurate. (3) Based on the trial that has been carried out on 2 media experts about the design feasibility of the developed-module, it got the result of 91.6%, so it can be said that the e-module design is on the level of very feasible. (4) Based on the trial that has been carried out on fiqih teacher about the suitability of developed e-module, it got the result of 88.33%, so it can be said that the e-module is on the level of suitable for the 10th grade students of Madrasah Aliyah Terpadu Darul Amal Karanganyar.

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