

**PERANAN STRATEGI PENGAJARAN PENDEKATAN RELIGIUS DAN
PENDEKATAN KONVENSIONAL TERMODIFIKASI PADA
PEMBELAJARAN DARING DAN LURING DALAM PROSES INTEGRASI
MOTIVASI DAN HASIL BELAJAR AKUNTANSI SYARIAH**

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Abstrak

Penelitian ini bertujuan untuk menganalisis peranan strategi pengajaran dalam membentuk proses integrasi motivasi dan hasil belajar mahasiswa pada pembelajaran akuntansi syariah. Penelitian ini membandingkan proses integrasi motivasi dan hasil belajar mahasiswa dari penggunaan strategi pengajaran pendekatan religius dan pendekatan konvensional termodifikasi. Penelitian ini menggunakan desain eksperimen faktorial 2x2 pada 122 partisipan yang terbagi dalam 4 grup. Pengukuran hasil belajar dilakukan melalui *pre-test* dan *post-test*, sedangkan variabel motivasional diukur menggunakan instrumen kuesioner yang mencakup motivasi ekstrinsik, pemenuhan kebutuhan dasar psikologis, dan motivasi intrinsik. Analisis data dilakukan menggunakan *Partial Least Square - Multi Group Analysis* (PLS-MGA). Hasil penelitian menunjukkan bahwa tidak ada perbedaan pengaruh kedua strategi terhadap hasil belajar. Kedua strategi terbukti efektif meningkatkan hasil belajar. Dalam konteks integrasi motivasi, terdapat perbedaan proses integrasi motivasi. Ketika pembelajaran luring, pendekatan religius lebih kuat dalam membentuk motivasi intrinsik yang berpengaruh pada hasil belajar. Ketika pembelajaran daring, pendekatan konvensional termodifikasi menunjukkan lebih kuat dalam memenuhi ketiga kebutuhan dasar psikologis dan mendorong motivasi intrinsik. Temuan ini memperluas penerapan *Self Determination Theory* (SDT) dalam pendidikan akuntansi syariah, sekaligus membuka peluang revisi kontinum SDT.

Kata kunci: *strategi pengajaran, pendekatan religius, pendekatan konvensional termodifikasi, integrasi motivasi, akuntansi syariah, hasil belajar, Self Determination Theory.*

THE ROLE OF RELIGIOUS APPROACH TEACHING STRATEGIES AND MODIFIED CONVENTIONAL APPROACHES IN ONLINE AND OFFLINE LEARNING IN THE INTEGRATION PROCESS OF MOTIVATION AND LEARNING RESULTS OF SHARIA ACCOUNTING

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Abstract

This study aims to investigate the influence of teaching strategies on the integration of student motivation and learning outcomes in sharia accounting education. This study examines the integration of motivation and student learning results through the application of religious teaching strategies and modified conventional approaches. This research employed a 2x2 factorial experimental design involving 122 participants allocated into four groups. Learning results were assessed via pre-tests and post-tests, while motivational variables were evaluated using questionnaires that encompassed extrinsic motivation, basic psychological requirements, and intrinsic motivation. Data analysis was conducted with Partial Least Squares-Multi-Group Analysis (PLS-MGA). The results indicated no difference in the impact of the two strategies on learning outcomes. Both methodologies have demonstrated efficacy in enhancing learning results. Within the framework of motivational integration, a distinction exists in the process of motivational integration. In offline learning, the religious approach is more effective in cultivating internal motives that influence learning results. The adapted traditional method seems to be more effective in fulfilling all three basic physiological needs and fostering intrinsic motivation in online learning environments. This finding broadens the utilization of Self-Determination Theory (SDT) in sharia accounting education and creates opportunities for revising the SDT continuum, especially by incorporating insights from both offline and online learning contexts to augment intrinsic motivation in students.

Keywords: *teaching strategies, religious approaches, modified conventional approaches, motivational integration, sharia accounting, learning results, Self Determination Theory.*