Analysis of the Representation of Religious Moderation Values in Senior High School Islamic Religious Education Textbooks under the Merdeka Curriculum: A Qualitative Study Using Content Analysis

Asnil Aidah Ritonga[1] ✉, Nurmawati[1]
[1] Universitas Islam Negeri Sumatera Utara Medan, Indonesia
Corresponding author: asnilaidah@uinsu.ac.id

ABSTRACT

Purpose – This study aims to evaluate the representation and relevance of religious moderation values in Islamic Religious Education (PAI) textbooks for the Senior High School (SMA) level in North Sumatera. The study responds to the discrepancy between national policies emphasizing the importance of moderation and textbook content that does not fully reflect principles of inclusivity, pluralism, and interfaith dialogue.

Design/methods/approach – A qualitative approach was employed using the Qualitative Content Analysis (QCA) method on officially sanctioned PAI textbooks based on the Merdeka Curriculum and KMA No. 183 of 2019. The analysis was conducted on narrative content, visuals, learning activities, and other graphic elements. Data coding and interpretation were supported by ATLAS.ti software, with validity ensured through researcher triangulation and analytical auditing.

Findings – The results indicate that PAI textbooks generally represent religious moderation values such as tasamuh (tolerance), tawassuth (moderation), and i'tidal (justice). However, values such as muwathanah (national commitment) and musawah (equality) remain underrepresented. Visual aspects and the integration of learning technology are also minimal, and weaknesses were identified in the editing of religious terminology.

Research implications – The study's results serve as a foundation for policymakers, textbook authors, and educators to revise instructional materials to be more inclusive in narrative, visual, and digital dimensions. Recommendations are directed toward strengthening the internalization of moderation values through contextual pedagogical approaches and technology integration.

1. Introduction

Islamic Religious Education (PAI) plays a strategic role in shaping students' character, religious identity, and social attitudes. Amid the dynamics of globalization and the intensifying social polarization marked by intolerance, radicalism, and religion-based violence, the values of religious moderation have become increasingly relevant as the foundation of an inclusive and contextual religious education (Muchlis, 2010; Mukhibat et al., 2024). In this context, religious moderation is understood as a moderate religious worldview—open to diversity, upholding universal human values, and rejecting extremism and violence (Chotimah et al., 2024; Purwanto et al., 2024).

The Indonesian government, through the Ministry of Religious Affairs, has responded to this situation by issuing Minister of Religious Affairs Regulation No. 2 of 2022 concerning guidelines for the internalization of religious moderation values. This regulation underscores the importance of integrating

moderation values into curricula, pedagogical approaches, and learning materials, particularly in PAI instruction (Bahri et al., 2025; Zaluchu et al., 2025). Nevertheless, a disparity remains between national policy and its implementation at the school level. PAI textbooks used in secondary education often fail to reflect recent policy developments and rarely undergo substantive periodic revisions (Muchlis, 2010; Syarif, 2024). These textbooks are largely developed with a technical orientation, rely on normative language, and pay insufficient attention to students' sociocultural contexts (Mukhibat et al., 2024; Musyafak et al., 2021).

This condition is exacerbated by the lack of critical awareness among textbook authors and publishers regarding the importance of representing moderate religious values. PAI textbooks in circulation tend to prioritize administrative requirements and market interests over the pedagogical and ideological needs of national education (Muchlis, 2010). In contrast, adaptive and relevant textbooks are essential in modern education. In many developed countries, textbooks are regarded as key instruments in shaping students' mindsets, and it is even asserted that education without textbooks is nearly impossible (Hasan & Juhannis, 2023; Muchlis, 2010; Patih et al., 2023).

Internationally, studies on the content and representation of values in textbooks have shown that narrative imbalance, cultural bias, and content exclusivity can hinder the goals of multicultural education. Music textbooks in Bulgaria exhibit the dominance of the majority culture and a lack of deep intercultural context (Katsarska, 2005). Indonesian English textbooks reveal the dominance of local culture, sidelining target and international cultures and neglecting perspectives and characters as key aspects of cross-cultural learning (Wahid et al., 2023). Although local diversity values are quite strong, global cultural representation remains very limited in Indonesian language textbooks at the primary level (Sadiah et al., 2024). The lack of multicultural education in curricula has been linked with high bullying rates, indicating a strong correlation between curricular content and students' social well-being (Okagbue et al., 2022). The principles of multiculturalism must be reflected throughout all curricular elements, including assessment (Demir & Yurdakul, 2015). Balanced cultural identity representation in textbooks is crucial to avoid the systematic marginalization of minority groups (Majadly & Amara, 2025).

In the national context, the importance of integrating multicultural education values in both Islamic Religious Education (PAI) and Christian Religious Education (PAK) curricula has been emphasized (Murfi, 2015). Through a comparative analysis, he found that despite theological differences, both religious education systems share a strong common platform in promoting values such as living in diversity, mutual trust, respect, open-mindedness, and peaceful conflict resolution. Murfi also proposed a dialogical pluralism-based model of religious education, shifting from exclusivism ("in the wall"), to inclusivism ("at the wall"), and finally to a transformative approach ("beyond the wall"), wherein students are engaged in interfaith humanitarian praxis to promote justice and peace.

A number of studies in Indonesia have contributed significantly to understanding how religious moderation values are represented in PAI textbooks. PAI textbooks in madrasahs serve as strategic instruments for nurturing values such as tolerance, anti-violence, justice, and patriotism (Musyrifin et al., 2022). The materials are presented using a narrative and contextual approach and contain foundational values such as tawassuth, tasāmuh, i'tidāl, musāwah, and syūra.

Furthermore, a content analysis study of the Bina Aqidah dan Akhlak textbook (KMA 2019) for Grade V of Madrasah Ibtidaiyah (MI) showed that values of religious moderation such as tasamuh (tolerance), 'adalah (justice), tawazun (balance), and musawah (equality) are well represented both narratively and visually, although some weaknesses were found in the accuracy of illustrations (Fa'atin & Swastika, 2022).

The Grade VII PAI textbook under the Merdeka Curriculum successfully represents religious moderation values comprehensively through five main aspects: national commitment, tolerance, nonviolence, moderation in worship, and accommodation of local culture. These values are reflected in

narrative content, illustrations, and contextual learning activities, supporting the long-term goal of building an inclusive society (Effendi et al., 2025).

However, internal contradictions in madrasah PAI textbooks have been sharply criticized (Mansur & Bakar, 2024). They found that certain materials convey narratives of intolerance, gender bias, and exclusivism, even potentially fostering extremism. The content was also deemed philosophically non-inclusive, as it presents only a single perspective on religious texts. From a reconstructionist perspective, such material is considered misaligned with contemporary social and cultural needs.

These studies confirm that PAI textbooks can serve as powerful instruments of character education if they are designed in a contextual, narrative, and inclusive manner. Nevertheless, the quality of content and illustrations must be continuously improved through periodic evaluations and adequate teacher training (Fa'atin & Swastika, 2022; Musyrifin et al., 2022).

Based on the above literature review, several limitations and critical research gaps can be identified. First, there is a knowledge gap—a lack of systematic analysis comparing the quality of religious moderation value representation in PAI textbooks across different educational levels. Second, an empirical gap persists, as most studies remain descriptive and are limited to one educational level or a single textbook type (Effendi et al., 2025; Fa'atin & Swastika, 2022). Third, a practical-knowledge conflict gap exists, namely a disconnect between government policies promoting moderation and textbook content that still reflects exclusive biases (Mansur & Bakar, 2024). Fourth, few studies integrate multicultural and interfaith dialogue approaches into the pedagogical framework of religious textbooks (Murfi, 2015).

In response to these issues and gaps, this study poses three main research questions:

a. To what extent are PAI textbooks relevant in internalizing religious moderation values in Senior High Schools in North Sumatera?

b. How adequate is the content of PAI textbooks in representing religious moderation values in terms of narrative, visuals, tables, and language used?

c. How is the internalization of religious moderation values facilitated through PAI textbooks, particularly in terms of comprehension, practice, and the use of educational technology?

This study aims to provide empirical contributions to the development of moderate and multicultural Islamic education through a critical examination of PAI textbooks. Specifically, it seeks to assess the relevance and content adequacy of PAI textbooks in supporting the agenda of religious moderation and tolerance education, and to explore how the internalization of these values occurs through pedagogical and technological approaches.

This research is significant in providing both academic and practical foundations for the development of PAI textbooks that align with national values, pluralism, and universal human values. The results are expected to offer recommendations to policymakers, textbook authors, and educators in forming a more inclusive, peaceful, and contextual curriculum. Furthermore, this study enriches the body of research on moderate Islamic education in Indonesia through an interdisciplinary approach that combines content analysis, visual representation, and pedagogical values rooted in multiculturalism and reconstructionism.

2. Methods

2.1. Research Design and Approach

This study employed a qualitative approach with the Qualitative Content Analysis (QCA) method to explore the representation of religious moderation values in Islamic Religious Education (PAI) textbooks at the Senior High School (SMA) level in North Sumatera Province. QCA was selected due to its capacity to interpret both manifest and latent meanings of textual content

through a systematic, flexible, and context-oriented process (Bengtsson, 2016; Elo et al., 2014; Kohlbacher, 2006). This approach is also well-suited to uncover the dimensions of values, narratives, and visual representations embedded in textbooks comprehensively.

2.2. Unit of Analysis and Data Sources

The unit of analysis in this study is the content of PAI textbooks developed in accordance with the Merdeka Curriculum and Ministerial Decree of Religious Affairs (KMA) No. 183 of 2019. These textbooks are officially used in several public Senior High Schools (SMAs) in North Sumatera Province. The selection was made through purposive sampling, considering the availability and actual usage of the textbooks in the 2024/2025 academic year.

The schools under study exhibited variation in textbook usage. Some continued to use textbooks based on the 2013 Curriculum, while others had adopted materials aligned with the Merdeka Curriculum. Additionally, the textbooks came from diverse publishers, including those officially issued by the Ministry of Religious Affairs and those from private, non-governmental publishers. This diversity stems from the flexible policy of the Ministry of Religious Affairs, which grants schools autonomy to select curricula and textbooks based on availability and readiness for implementation. This situation reinforces the case selection's relevance as it reflects the real dynamics in the provision and utilization of PAI learning materials.

Primary data sources included the entire narrative content, visual illustrations, learning activities, and other graphic elements such as tables, charts, and infographics. All materials were analyzed to identify the extent to which religious moderation values are represented, particularly in terms of content relevance, pedagogical adequacy, and support for value internalization within digital learning contexts.

It is important to note that the internalization process of values and the use of technology in learning were analyzed solely based on the narrative representations and learning activities described in the textbooks, not through classroom observations or interviews with teachers or students.

2.3. Data Collection Techniques

Data collection was carried out through documentary analysis of both printed and digital versions of the textbooks. This process involved systematic note-taking and thematic coding based on units of meaning, such as lesson topics, textual excerpts, illustrative images, and learning activities. A rigorous and iterative review was conducted to ensure data completeness and consistency.

2.4. Data Analysis Procedure

The analysis followed an inductive process and adhered to the stages of Qualitative Content Analysis (Bengtsson, 2016; Elo et al., 2014). The main steps included:
a. Preparation: Identifying and selecting relevant units of analysis and transcribing textbook content into digital format to facilitate the coding process.
b. Organization: Conducting open coding to identify initial categories, followed by grouping codes into sub-themes and main themes through categorization and abstraction.
c. Reporting: Presenting findings in the form of thematic categories and conceptual interpretations that integrate both manifest (explicitly written) and latent (implicit meaning) content analysis.

To support the analysis process, ATLAS.ti version 23 software was employed. This software facilitated systematic data organization, codebook development, mapping of relationships

among codes, and documentation of analytical memos that enhanced the transparency of the analysis. The data structure was arranged into a digital project comprising source documents, code networks, and continuous analytical records.

2.5. Validity and Reliability (Trustworthiness)

Data trustworthiness was ensured by applying the four trustworthiness criteria proposed by Lincoln and Guba (Elo et al., 2014), namely:

a. Credibility: Achieved through researcher triangulation during coding and peer debriefing to compare interpretations and minimize individual bias.

b. Dependability: Maintained through detailed documentation of analytical procedures using an audit trail and consistent working protocols.

c. Confirmability: Upheld through recorded analytical reasoning in the form of analytic memos and the use of software tools to ensure objectivity and replicability.

d. Transferability: Strengthened through rich contextual descriptions of textbook characteristics, study locations, and textbook use in educational institutions in North Sumatera, enabling readers to assess the applicability of findings to similar contexts.

2.6. Research Ethics

Although the study did not involve human subjects directly, it adhered to academic ethical principles. All data sources were analyzed with respect for copyright, proper citation, and a commitment to scientific integrity. Data reporting was conducted objectively, without manipulation or bias toward any party.

2.7. Methodological Limitations

Although the Qualitative Content Analysis approach offers depth in analyzing value representation within texts, this study has certain limitations. As the data analyzed derive solely from textbook content—without field observations or interviews with educational practitioners—the findings cannot be regarded as direct representations of the actual internalization of religious moderation values in teaching practice. Therefore, the interpretation of this study's results must be confined to the level of content representation, not pedagogical implementation.

3. Results

3.1. Relevance of PAI Textbooks in Internalizing Religious Moderation Values

An analysis of Islamic Religious Education (PAI) textbooks at the Senior High School (SMA) level in North Sumatera indicates that these textbooks demonstrate high relevance in internalizing religious moderation values. The materials explicitly contain values such as *tasamuh* (tolerance), *tawassuth* (moderation), *i'tidal* (justice), and respect for universal human values.

In the textbook published by PT Bumi Aksara, the chapter "Sikap Toleransi dan Etika Pergaulan" (Attitude of Tolerance and Social Ethics) clearly emphasizes the importance of respecting differences, stating that all human beings hold equal standing before God, and that what distinguishes them is their piety. Meanwhile, the chapter "Etos Kerja Pribadi Muslim" (Work Ethic of a Muslim Individual) highlights the balance between worldly and spiritual affairs, aligning with the concept of *tawassuth*.

Table 2 presents a detailed depiction of the representation of religious moderation values in the aforementioned textbook:

Table 2. Representation of Religious Moderation Values in SMA PAI Textbook Published by PT Bumi Aksara

No	Chapter	Chapter Title	Religious Moderation Values	Page
1	I	The Creation of Humans and Sincerity in Worship	Sincerity, servitude to God, rejection of shirk and superstition	17
2	II	Respect and Obedience to Parents and Teachers	Respect for parents and teachers, patience, reliance on God	38
3	III	Avoiding Promiscuity and Immoral Acts	Honor preservation, avoidance of promiscuity, safeguarding religion	54
4	IV	Attitude of Tolerance and Social Ethics	Tolerance, brotherhood, anti-discrimination, avoidance of prejudice	68
5	V	The Spirit of Seeking and Sharing Knowledge	Integration of faith and knowledge, sharing knowledge, intellectual development	85
6	VI	Human Responsibility Towards Family and Society	Trustworthiness, maintaining ties, brotherhood, anti-arrogance	103
7	VII	Positive Competition in Righteousness	Positive competition, integration of faith and action, anti-crime	121
8	VIII	Muslim Personal Work Ethic	Diligence, economic independence, balance between world and afterlife	137
9	IX	Choosing Halal and Good Food	Halal awareness, consumption responsibility, gratitude for sustenance	151
10	X	Being Grateful for God's Blessings	Gratitude, spiritual awareness, recognition of divine favors	167

Likewise, the textbook published by the Directorate of Madrasah Education, Ministry of Religious Affairs of the Republic of Indonesia, clearly reflects moderation values. This is evident in the chapter "Memahami Aliran-Aliran Ilmu Kalam & Tokohnya" (Understanding the Schools of Theology and Their Thinkers), which emphasizes deliberation (*musyawarah*) and appreciation for diverse religious perspectives.

Table 3. Representation of Religious Moderation Values in SMA PAI Textbook Published by the Directorate of Madrasah Education, Ministry of Religious Affairs RI

No	Chapter	Title	Religious Moderation Values	Page
1	I	Understanding Theology (*Ilmu Kalam*)	*Tasamuh* (tolerance), deliberation in diversity	15
2	II	Understanding Schools of Theology and Their Thinkers	*Asyura* (deliberation), appreciation for difference	47
3	III	Avoiding Immoral Behavior	Anti-drug, anti-adultery, anti-gambling	77
4	IV	Practicing Commendable Character	Covering aurat, social etiquette, maintaining relationships	106
5	V	Emulating the Stories of Fatimatuz Zahra & Uwais Alqarni	Patience, perseverance, independence (*al-qudwah*/exemplarity)	116
6	VI	Sufism in Islam	Afterlife priority, patience, tolerance, simplicity	157–158

7	VII	Ethical Social Relations Among Adolescents	Brotherhood, healthy social interaction, positive competition	170
8	VIII	Avoiding Immoral Behavior	Simplicity, generosity, future planning	188
9	IX	Funeral Etiquette (*Adab Takziyah*)	Patience, sympathy, empathy	198
10	X	Emulating Abdurrahman Bin Auf & Abizar Algifari	Courage, modesty, generosity, perseverance (*al-qudwah*)	209

3.2. Content Adequacy of PAI Textbooks in Representing Religious Moderation Values

The content analysis of PAI textbooks reveals that, in general, the books explicitly incorporate religious moderation values within the learning narratives. However, their adequacy varies across content dimensions, language use, and visuals. From 20 chapters analyzed across the two textbooks (PT Bumi Aksara and the Directorate of Madrasah Education), values such as *tasamuh* (tolerance) and *i'tidal* (justice) consistently appear in more than 60% of chapters. Meanwhile, *muwathanah* (national commitment) and *musawah* (equality) appear only in two chapters, and only implicitly.

In terms of narrative, the PT Bumi Aksara textbook employs a more communicative and reflective style. For example, in the chapter "Sikap Toleransi dan Etika Pergaulan," the narrative states:

> "Difference is *sunnatullah*. Accepting others with different beliefs is part of the noble character taught by Islam."

(This statement appears in the context of a case study involving a student befriending someone of a different faith.)

By contrast, in the Ministry of Religious Affairs textbook, values of tolerance and deliberation are conveyed more through normative explanation than contextual narrative. A quote from the chapter "Memahami Ilmu Kalam" states:

> "Differences in theological views are natural, as long as they are expressed with decorum and knowledge."

However, in terms of value comprehensiveness, both textbooks fall short of fully aligning with the moderation values stipulated in PMA No. 2 of 2022. *Muwathanah*, which includes nationalism and active civic engagement, is not explicitly addressed. Likewise, *musawah* is only implicitly suggested through narratives promoting mutual respect and empathy, without addressing social or gender equality directly.

In the linguistic dimension, several inconsistencies in the transliteration of Arabic terms were identified, such as "dzuhur," which does not conform to standard transliteration, as well as ambiguous usage of the word "manusia" (human), as in the phrase: "manusia yang tidak beragama disebut sesat" (humans without religion are called misguided) — p. 104, Bumi Aksara. Such errors were found in 14 of the 20 chapters and may lead to misinterpretation among students. Editorial corrections are thus necessary to ensure terminological accuracy in religious education.

Regarding visual elements, the textbooks analyzed contained limited pedagogical graphic illustrations. On average, only one table was found per three chapters, with no infographics or illustrative images explaining moderation values visually. There were no interactive charts, concept maps, or narrative visualizations commonly found in contemporary textbooks. This is a significant weakness, as visualization enhances concept comprehension, particularly for visually-oriented learners.

3.3. Process of Internalizing Religious Moderation Values through PAI Textbooks

The internalization process of moderation values in the textbooks was analyzed based on the narratives presented, types of learning activities offered, and the extent to which the textbooks connect values to students' lived experiences. The analysis shows that the textbooks consistently present real-life scenarios and concrete examples that facilitate a gradual and contextual internalization of values.

For instance, in the chapter "Akhlak Pergaulan Remaja" in the Ministry's textbook, there is a dialogic narrative between a student and teacher depicting a dilemma in interfaith friendships. The dialog concludes with a reflective question:

"How would you respond to a friend of a different faith who invites you to a religious event?"

Such questions encourage students to think critically and reflect on their religious attitudes in real-life contexts. Similarly, the Bumi Aksara textbook offers case-based learning activities requiring students to discuss strategies to avoid hate speech on social media—a method aligned with principles of digital moderation.

Nevertheless, despite the narrative-based facilitation of internalization processes, the integration of digital technology remains very limited. Only one textbook includes a QR code linking to online resources, and this serves merely as supplementary reading. No integration of a Learning Management System (LMS), educational video links, or other interactive access points was identified to enrich students' multimodal learning experiences.

In general, the process of value internalization in the textbooks is facilitated in three main ways: (1) contextual daily-life narratives; (2) reflective questions that promote personal elaboration; and (3) case studies that trigger critical discussion. These components are crucial for fostering both cognitive and affective internalization of values. However, to achieve a more concrete psychomotor domain impact, the integration of educational technology and digital pedagogical approaches is essential.

Based on an in-depth analysis of SMA-level PAI textbooks in North Sumatera, it was found that while core values of religious moderation—*tasamuh*, *tawassuth*, and *i'tidal*—are explicitly represented, analytical reporting remains limited in terms of code frequency, thematic integration across textbooks, and latent narrative interpretation. Other key values such as *muwathanah* and *musawah* appear only implicitly and sporadically, without sufficient visual or conceptual reinforcement. Weaknesses in language accuracy, visualization, and technological integration further suggest that both the content adequacy and the internalization process have yet to fully support the pedagogical objectives of religious moderation. Thus, there is a pressing need to strengthen visual-based thematic reporting, critical narrative interpretation, and pedagogical assumptions to enhance the quality and credibility of the study's outcomes.

4. Discussion

This study aimed to evaluate the extent to which Islamic Religious Education (PAI) textbooks at the Senior High School (SMA) level in North Sumatera represent and internalize the values of religious moderation. The findings indicate that, in general, the textbooks explicitly contain narratives promoting religious moderation through concepts such as *tasamuh*(tolerance), *tawassuth* (moderation), and *i'tidal* (justice). Nevertheless, certain shortcomings were identified in terms of content coverage, visual representation, and integration of educational technology. These findings directly address the three research questions and contribute to the development of a more inclusive and contextual PAI curriculum.

The study's results demonstrate that the representation of religious moderation values in PAI textbooks is both significant and relevant to the national agenda for tolerance education. The textbook chapters explicitly stress the importance of openness to differences, respect for others, and the integration of religious values with universal human ethics. This aligns with findings indicating that PAI textbooks under the Merdeka Curriculum are capable of narratively and contextually representing five core dimensions of religious moderation (Effendi et al., 2025).

On the other hand, this study also highlights a gap in the completeness of the value dimensions presented. For instance, the value of *muwathanah* (national commitment) was scarcely found, despite being one of the core indicators of religious moderation as stipulated in government guidelines. This reinforces the critique that while some values may be present in the texts, PAI textbooks still reflect exclusive biases and a singular narrative on diversity .

Moreover, the use of illustrations, tables, and infographics in the analyzed textbooks is notably limited. The scarcity of visual media diminishes pedagogical appeal and hampers the effectiveness of value internalization, particularly for students with visual learning preferences. This corresponds with the view that visual elements in textbooks strongly influence perceptions of inclusivity and reinforce multiculturalism (Sadiah et al., 2024).

From a linguistic and editorial standpoint, this study identified several errors in the spelling of Arabic terms transliterated into Indonesian. These issues reveal weaknesses in the editing and academic validation processes during textbook production (Fa'atin & Swastika, 2022).

The findings of this study offer tangible contributions to educational policy development and religious instruction practices at the secondary level. The relatively strong representation of moderation values in PAI textbooks underscores the potential of textbooks as strategic media for reinforcing character education on nationalism and interfaith tolerance. Accordingly, textbook authors, publishers, and curriculum developers must give more serious attention to religious moderation dimensions in a more holistic manner. Dominant values such as *tasamuh*, *tawassuth*, and *i'tidal* should be complemented by the inclusion of other important values like *muwathanah* (national commitment), *musawah* (equality), and *syura* (deliberation), all of which are highly relevant within Indonesia's socially diverse context.

Attention to visual aspects is also crucial. The textbooks analyzed in this study lacked infographics, diagrams, and other visual elements that could significantly enhance students' comprehension, particularly among those with visual learning styles. Strengthening visual dimensions in textbooks would help convey value-based messages in a more concrete and communicative manner.

Regarding technology utilization, PAI textbooks still exhibit limited incorporation of digital elements to support interactive learning. In the context of the digital transformation of education, the integration of features such as digital links, QR codes to videos or supplemental online materials, and multimedia-based learning activities is essential for engaging the current generation of learners. Therefore, it is strongly recommended that future textbook development adopt *blended pedagogical materials* that combine moderation narratives with technological features to increase the contextual and engaging internalization of values.

Finally, from a linguistic and technical perspective, this study highlights the need to improve editorial accuracy. Several transliteration inconsistencies in Arabic loanwords suggest deficiencies in manuscript editing. A more rigorous editorial process involving language experts and religious scholars would ensure the overall quality and credibility of the textbooks.

While this study contributes significantly to the discourse on moderate Islamic education, several limitations must be acknowledged that affect the scope and interpretation of its findings. This research relied entirely on content analysis of textbooks and did not encompass the implementation dimension

of value internalization within classroom settings. Thus, the findings reflect what is present in the texts, not necessarily what is practiced in teaching and student-teacher interactions.

In addition, the geographical focus on schools in North Sumatera limits the generalizability of the findings to the national level. Although variation in publishers and curricula was considered, it remains possible that PAI textbooks used in other regions or with different sociocultural backgrounds display divergent patterns of value representation.

Another limitation lies in the absence of triangulation with the perspectives of educational stakeholders such as teachers, students, or policymakers. Without their input, the analysis of how value representations in textbooks influence learning experiences or student attitudes remains speculative. Therefore, the results of this study should be interpreted within the framework of narrative representation only, not as a direct reflection of pedagogical realities in schools.

Given these limitations, future research is encouraged to expand both its scope and methodological approach. A promising direction is the development of comparative studies across provinces or educational levels to obtain a more comprehensive picture of the consistency and diversity in the representation of religious moderation values in PAI textbooks nationwide. Such studies could determine whether religious moderation policies have been uniformly implemented across Indonesia.

Additionally, the qualitative approach could be enriched with classroom observations and in-depth interviews with teachers and students. These methods would allow researchers to examine how textbook narratives are practiced and perceived in everyday learning processes. In this way, the relationship between text and pedagogical reality could be more thoroughly explored.

Moreover, investigations into the development of digitally-based textbooks should also be considered. Digital textbooks integrated with interactive technologies and multimedia have the potential to become strategic tools for conveying moderation values in a way that is adaptive to contemporary needs. Future studies might focus on evaluating the effectiveness of digital media in enhancing students' understanding and internalization of religious moderation values.

Finally, it would be highly valuable for subsequent research to examine the impact of value representations in textbooks on students' attitudes, behaviors, and religious identity. Impact assessment–based studies would complement the content and implementation dimensions already explored in previous works, and would further enrich the literature on Islamic education from the perspective of social transformation.

5. Conclusion

This study has systematically examined the extent to which Islamic Religious Education (PAI) textbooks at the Senior High School level in North Sumatera represent and support the internalization of religious moderation values. Through the application of Qualitative Content Analysis, it was found that the analyzed PAI textbooks generally display moderation values such as *tasamuh* (tolerance), *tawassuth* (moderation), and *i'tidal* (justice) explicitly and contextually within instructional narratives. Accordingly, the three core research questions were adequately addressed, particularly concerning the relevance, content adequacy, and the internalization process of these values.

However, the study also reveals several significant limitations. First, not all dimensions of religious moderation are fully represented—values such as *muwathanah* (national commitment) and *musawah* (equality) tend to receive limited attention. Second, the visual and technological aspects of the textbooks remain minimal, despite their importance in effectively conveying values within the context of a digital-native generation. Third, issues in language editing and terminological validation were identified, affecting the academic credibility of the textbooks.

These findings carry important practical implications for curriculum development, textbook writing, and national education policy. For authors and publishers, there is a need to strengthen the

narrative, visual, and technological dimensions that support a multicultural and moderate pedagogy. For educators and policymakers, this study provides a concrete foundation for evaluating and revising textbooks to make them more inclusive and aligned with the spirit of Ministerial Regulation No. 2 of 2022.

Nonetheless, the methodological limitations of this study should be acknowledged. The research focused exclusively on textual representation, without field observation or triangulation with teachers' and students' perspectives. As such, the findings do not directly reflect the realities of classroom implementation. The generalizability of the results is also limited due to the narrow geographic scope, confined to North Sumatera Province.

As a future direction, subsequent research should broaden its scope to include other regions and educational levels, and incorporate ethnographic or evaluative approaches to observe the impact of value representation on students' behavior and understanding. Studies on digital textbooks and their influence on value internalization should also become a priority research agenda. In this way, research on Islamic Religious Education can move beyond content analysis toward a more comprehensive understanding of the relationship between texts, pedagogical practices, and social transformation within a pluralistic society.

Declarations

Author contribution statement

Asnil Aidah Ritonga initiated the idea and conducted all research activities for this paper. Nurmawati guided the completion of the research paper and contributed substantially to the revision process by critically reviewing the manuscript, providing constructive suggestions for improvement, and refining its structure.

Funding statement

This research received no specific grant from any funding agency in the public, commercial, or not-for-profit sectors.

Data availability statement

The datasets generated during and analyzed during the current study are available from the corresponding author upon reasonable request.

Declaration of Interest's statement

The authors declare that they have no known competing financial interests or personal relationships that could have influenced the work reported in this paper.

Additional information

Correspondence and requests for materials should be addressed to asnilaidah@uinsu.ac.id

ORCID

Asnil Aidah Ritonga ⓘD https://orcid.org/0000-0001-7634-3796
Nurmawati ⓘD

References

Bahri, R., Rofiqi, M., Kusaeri, & Rusydiyah, E. F. (2025). Religious moderation education: A comparative study of Islamic approaches in Indonesia and Malaysia with implications for faith-based education. *International Studies in Catholic Education*, 1–23. https://doi.org/10.1080/19422539.2025.2519727

Bengtsson, M. (2016). How to plan and perform a qualitative study using content analysis. *NursingPlus Open*, *2*, 8–14. https://doi.org/10.1016/j.npls.2016.01.001

Chotimah, C., Qudsy, S. Z., & Yusuf, M. (2024). Superficial implementation of religious moderation in Islamic educational management. *Cogent Education*, *12*(1). https://doi.org/10.1080/2331186X.2024.2442235

Demir, N., & Yurdakul, B. (2015). The examination of the required multicultural education characteristics in curriculum design. *Procedia - Social and Behavioral Sciences*, *174*, 3651–3655. https://doi.org/10.1016/j.sbspro.2015.01.1085

Effendi, S., Haya, F. N., & Khuriyah, K. (2025). Representasi nilai-nilai moderasi beragama dalam buku teks Pendidikan Agama Islam kelas VII tingkat SMP Kemendikbud Kurikulum Merdeka. *Jurnal Riset Rumpun Agama dan Filsafat*, *4*(1), 406–424. https://doi.org/10.55606/jurrafi.v4i1.4677

Elo, S., Kääriäinen, M., Kanste, O., Pölkki, T., Utriainen, K., & Kyngäs, H. (2014). Qualitative content analysis: A focus on trustworthiness. *SAGE Open*, *4*(1). https://doi.org/10.1177/2158244014522633

Fa'atin, S., & Swastika, Y. I. (2022). Pola representasi moderasi beragama dalam buku teks pembelajaran madrasah: Studi content analysis. *QUALITY: Journal of Empirical Research in Islamic Education*, *10*(2), 325–346. https://doi.org/10.21043/quality.v10i2.17627

Hasan, K., & Juhannis, H. (2023). Religious education and moderation: A bibliometric analysis. *Cogent Education*, *11*(1). https://doi.org/10.1080/2331186X.2023.2292885

Katsarska, M. (2005). Reading textbooks interculturally, Helpdesk for intercultural evaluation of learning materials. *Managerial Law*, *47*(3/4), 159–168.

Kohlbacher, F. (2006). The use of qualitative content analysis in case study research. *Forum Qualitative Sozialforschung / Forum: Qualitative Social Research*, *7*(1). https://doi.org/10.17169/fqs.7.1.75

Majadly, H., & Amara, M. (2025). Cultural identity in the Arabic language textbooks of Arab elementary schools in Israel. *International Journal of Educational Research*, *130*. https://doi.org/10.1016/j.ijer.2025.102550

Mansur, A., & Bakar, A. (2024). Analisis filosofis materi buku ajar PAI dalam muatan moderasi beragama. *Al-Mutharahah: Jurnal Penelitian dan Kajian Sosial Keagamaan*, *21*(01), 552–568. https://doi.org/10.46781/al-mutharahah.v21i01.812

Muchlis. (2010). *Pendidikan Islam dan tantangan pluralisme*. PT RajaGrafindo Persada.

Mukhibat, M., Effendi, M., Setyawan, W. H., & Sutoyo, M. (2024). Development and evaluation of religious moderation education curriculum at higher education in Indonesia. *Cogent Education*, *11*(1). https://doi.org/10.1080/2331186X.2024.2302308

Murfi, A. (2015). Comparison of PAI and PAK: An overview of values of multicultural education. *Ta'dib: Jurnal Pendidikan Islam*, *20*(1), 79–102. https://doi.org/10.19109/td.v20i1.218

Musyafak, N., Munawar, I., Khasanah, N. L., & Putri, F. A. (2021). Dissimilarity implementasi konsep moderasi beragama di Perguruan Tinggi Keagamaan Islam. *Conference Paper*. https://www.researchgate.net/publication/354554674

Musyrifin, I. M. M., Fawwaz, M. F. A., Maesaroh, I., & Jubba, H. (2022). Upaya perwujudan moderasi beragama di kalangan siswa melalui buku teks. *Al-Mutharahah: Jurnal Penelitian dan Kajian Sosial Keagamaan*, *19*(2), 315–332. https://doi.org/10.46781/al-mutharahah.v19i2.545

Okagbue, E. F., Wang, M., & Ezeachikulo, U. P. (2022). Does school bullying show lack of effective multicultural education in the school curriculum? *International Journal of Educational Research Open*, *3*. https://doi.org/10.1016/j.ijedro.2022.100178

Patih, A., Nurulah, A., Hamdani, F., & Abdurrahman, A. (2023). Upaya membangun sikap moderasi beragama melalui pendidikan agama Islam dan pendidikan kewarganegaraan pada mahasiswa perguruan tinggi umum. *Edukasi Islami: Jurnal Pendidikan Islam*, *12*(1). https://doi.org/10.30868/ei.v12i001.6139

Purwanto, Y., Firdaus, E., & Faqihuddin, A. (2024). Teaching religious moderation to pre-service teachers: An Indonesian case study. *Religious Education*, *119*(4), 307–320. https://doi.org/10.1080/00344087.2024.2385174

Sadiah, E., Yanti, P. G., & Tarmini, W. (2024). Global diversity values in Indonesia: An elementary school high-grade Indonesian language textbook analysis. *International Electronic Journal of Elementary Education*, *16*(3), 377–390. https://doi.org/10.26822/iejee.2024.338

Syarif, U. A. (2024). The epistemic discourse of religious moderation (Moderasi Beragama) in Indonesia. *Digital Press Social Sciences and Humanities*, *11*, 00014. https://doi.org/10.29037/digitalpress.411466

Wahid, M. Q., Qalyubi, I., & Qamariah, Z. (2023). An analysis of cultural contents in EFL textbook: "Bahasa Inggris untuk SMP/MTs Kelas VII." *Journal on Education*, *6*(01), 9119–9129.

Zaluchu, S. E., Widodo, P., & Kriswanto, A. (2025). Conceptual reconstruction of religious moderation in the Indonesian context based on previous research: Bibliometric analysis. *Social Sciences & Humanities Open*, *11*. https://doi.org/10.1016/j.ssaho.2025.101552