# ENTREPRENEURSHIP AND INDEPENDENCE IN ISLAMIC BOARDING SCHOOL (STUDY OF ENTREPRENEURSHIP MANAGEMENT AT MBS PRAMBANAN)

**AM Saifullah Aldeia**
*Balai Penelitian dan Pengembangan Agama Makassar*
*Jl. A.P. Pettarani No. 72 Makassar, Indonesia*
*Email: amshawell@gmail.com*

**Israpil**
*Balai Penelitian dan Pengembangan Agama Makassar*
*Jl. A.P. Pettarani No. 72 Makassar, Indonesia*
*Email: israpilpenda@gmail.com*

## Abstract

*The implementation of entrepreneurial activities is an important element that must receive attention by Islamic boarding school managers so that they can become independent educational institutions. Its implementation must also be carried out systematically through the implementation of management functions. The problem of this study is as to why entrepreneurship needs to be developed in the Muhammadiyah Boarding School (MBS) ; how is the practice of entrepreneurial management in building independence in the MBS. This study aims to describe the entrepreneurial management process as an effort to build independence in the MBS. This research method is qualitative method using a phenomenological approach. The results of this study show that: (1) since its inception in 2008, the MBS has made the entrepreneurship program part of the master plan for institutional development. (2) In the management of entrepreneurial activities, management functions are applied, namely from planning, organizing, implementing and supervising. (3) The planning function is implemented in work meeting activities held at the beginning of each academic year. (4) Organizing function is implemented through the transfer of authority from the director of the Islamic boarding school to the manager of the waqf center institution. (5) The implementation function in entrepreneurial activities at the MBS is described in three core activities, namely coordinating, delegating, and commanding. (6) the supervisory function is carried out incidentally by the Wkaf center manager and routinely by the head of the unit by evaluating individual work assessment report cards. (7) The existence of a business unit is capable of supporting the Islamic boarding school's economy and finances. In addition, Islamic boarding school is also capable of being independent as it can provide the required resources through their business units.*

*Keywords: independence management, entrepreneurial activities, islamic boarding school*

## INTRODUCTION

Islamic boarding school is known as a typical Indonesian educational institution whose process focuses on understanding the knowledge of Islam. The source of learning is from classic books by scholars. However, with the development of the times, Islamic boarding schools began to change the pattern of education. The knowledge is not limited to the learning of religious knowledge, but also related to the development of technology, social sciences, natural sciences and so on so that students can become agents to preach Islam to become a religion that is *Rahmatan lil 'Alamin.*

Like other educational institutions, Islamic boarding schools have several aspects that must be managed properly and one of them is the finance. In an effort to succeed the various agendas that have been proclaimed, financing is one of the components that have an impact on the education process. In the financing process, Islamic boarding school are faced with obstacles in the process of extracting funds. The problem lies in the limited sources of funds that can be extracted (Munir 2013). The source of financing for Islamic boarding school is very dependent on the monthly fees of students. The more complex the financing needs, the higher the

monthly fees charged to students that usually burdens the parents. The other source of funds is assistance from the community in the form of *zakat, infaq* or *shodaqoh*. However, they are much less dependent as their amount always changes.

Likewise, assistance from the central and regional governments is not permanent. As is the case with ZIS, government and local government assistance, such as the Special Allocation Fund, BOMM, Self-Help Funds, BKG, BKS, and BOP, the disbursement of such assistance is uncertain and not comprehensive, not all Islamic boarding school receive it. Islamic boarding school obtain this assistance through submitting a request for funds to the local government which from time to time are also received by certain schools. Factors like adjency to the local government plays a very influential factor for the fund assistance granting. As for Islamic boarding school, which do not have access to certain parties, it is very difficult to receive the mentioned funds.

For the Islamic boarding schools are no longer too dependent on monthly student fees, community assistance or government assistance, it is necessary for those schools to have an initiative to be financially independent. This can be done by developing entrepreneurial activities. The implementation of entrepreneurial activities can provide income for Islamic boarding schools and can be used for the development of Islamic boarding school in various aspects and in the end Islamic boarding school no longer depend on foundations or contributions

In order for this entrepreneurial activity to be carried out and develop properly, it is necessary to have good management and management within the Islamic boarding school itself. According to (Masyhud 2004) Islamic boarding school has developed in various aspects, from the form of management and curriculum. The development of Islamic boarding schools goes hand in hand with the implementation of formal education with a number of Islamic boarding schools develop in aspects of management, organization and administration of financial management. However, according to (Romly, 2012) not all Islamic boarding schools experience the same development. Many Islamic boarding school are still experiencing serious problems related to the

professionalism of management personnel and the implementation management that is conventional nature. Such as the unclear division of tasks between administrative staff, teachers, school leaders, and school boards . In addition, there are many administrative practices that are not standardized, as well as business that do not have standard organizational rules. In addition, the management of human resources such as recruitment, reward system, and work load is also not based on standard rules. The implementation of educational programs also does not have a careful planning so that it will hinder the course of the education process in Islamic boarding schools.

The good management of Islamic boarding schools is a determining factor for the sustainability of the existence of Islamic boarding school, thus efforts to implement Islamic boarding school management are an effort to overcome existing problems. This is especially true for Islamic boarding schools that try to implement financial independence through entrepreneurial activities. The Muhammadiyah Boarding School (MBS) Islamic boarding school located in the Prambanan area, Sleman, Yogyakarta tries to build its financial independence by holding an entrepreneurship program. To achieve this independence, efforts have been made to establish a Islamic boarding school cooperative, establish an economic division, and appoint a deputy director who specializes in managing and developing the Islamic boarding school economy.

There are nine business units managed by the MBS, namely Hasbuna Resto, Hasbuna Catering, Hasbuna Bakery, Hasbuna Mina, Hasbuna Retail, Hasbuna TB, TokoMu, Hasbuna Loundry, and uniform units. From the data and facts above, the researcher is interested in conducting a research related to the management process of entrepreneurial activities at the Muhammadiyah Islamic boarding school Prambanan.

**Conceptual Framework**
*Management*

Experts differ in defining the meaning of management. Different backgrounds, understandings, and viewpoints of experts give rise to various definitions of management. However, all of them came

down to one conclusion, namely the effort to manage all available resources to achieve goals effectively and efficiently (Kurniadin Didin, 2013).

In the Webster's Super New School and Office Dictionary quoted (Suharsaputra Uhar, 2013), *management* comes from the word *manage (To Manage)* which means to conduct or to carry on to direct. Meanwhile, the Oxford Advanced Learner's Dictionary defines *manage* as "*To Succed in doing something, especially doing something difficult. Management the act of running and controlling businesses or similar organizations*", while in the Indonesian Standard Dictionary, *management* is defined as "*the process of using resources effectively to achieve goals.*

According to Terry in Daryanto, 2013, management is defined as a process consisting of four sub-activities, each of which is a fundamental function. The four sub-activities are planning, organizing, actuating, controlling or known as P.O.A.C. Although it looks simple, Terry's definition has represented the management functions described by other experts. In the management activities proposed by Terry, planning is the first step that must be carried out. According to (Engkoswara and Komariah Aan, 2010) planning is the process of compiling and setting targets to be achieved in the future. Planning is a process of setting and thinking about specific goals, actions, and directions while analyzing appropriate resources and methods.

Syagala (2018) added that planning focuses on program continuity to create stability in every activity. Planning includes activities to set goals, processes to be used, and the time and costs required. This plan is prepared before an activity is carried out. Meanwhile (Ridwan 2019) argues that basically planning is a decision-making act to choose a number of alternatives (choices) related to the goals and methods that will be used in the future to achieve the desired goals. Meanwhile (Ridwan 2019) argues that basically planning is a decision-making act to choose a number of alternatives (choices) related to the goals and methods that will be used in the future to achieve the stated goals and evaluate the results of their implementation.

After determining the resources, techniques/methods and objectives, the next step is to carry out the organizing function so that each program can be carried out in accordance with the capacity and ability of the human resources possessed. According to (Tampubolon 2018) organizing is a process of managing, distributing, and allocating the authority, responsibility and resources of each individual group to achieve goals. Organizing is an effort to manage two or more people to work together systematically to achieve specific goals that have been proclaimed. Organizing becomes urgent in the management process because it makes a person's position structurally clear and his responsibilities and through the selection, allocation and distribution of professional work.

Terry as quoted by Suharsaputra (2013) explained that organizing is an effort to connect the behavior of each individual, so that they can work together efficiently and create a conducive work environment to work as a team. (Daryanto, 2013) added that organizing is an effort to unite the views of each individual involved in a group so that they can carry out their respective duties without overlapping authority and responsibility. In the process of organizing, the division of tasks, authorities and responsibilities is carried out in detail according to their respective parts and fields so as to create a synergistic, cooperative, harmonious and harmonious working relationship in achieving mutually agreed goals.

Then the next step that must be carried out is the implementation activity. According to (Dr. Juliansyah Noor 2019) implementation (Actuating) is interpreted as an effort to encourage a team so that they have the motivation to move to achieve the stated goals.

The implementation function is important because with this function the plan can be implemented. An important part of the implementation function is to motivate and foster each individual so that all elements in the organization can make organizational goals a part of their respective goals to avoid conflicting orientations in achieving these goals. Umami, Lian, and Missriani (2020) added that one way to motivate members is to apply the principle of motivation. This means

that the leader encourages members to be motivated to do the task.

The process of translating planning into implementation activities requires good supervision so that the quality of the management process and its output can be maximized. Turney in (Suharsaputra 2013) defines supervision as an effort made to ensure that every activity in the organization runs linearly with what has been planned and with which organizational goals can be achieved.

Stoner in Syagala (2018) added that supervision allows managers to find out if the organization's activities are not aligned from planning on time and take corrective action before it is too late. Basically, supervision is related to coaching, straightening, and controlling in order to create quality organizational processes. Supervision is an administrative function to ensure every work goes according to what is desired. This is done by comparing work performance with predetermined standards. in order to conclude whether or not there are deviations to be then inventoried and used as a basis for determining the actions that need to be taken and ensuring that all organizational resources are used effectively and efficiently.

## Entrepreneurship

The term entrepreneurship comes from the French language, which means business manager, adventurer and creator (Suryana and Katib 2010). Entrepreneurship itself is a word "wirausaha" with the affix "ke" at the beginning and "an" at the end. Entrepreneurship comes from the word *wira* which means noble, brave, main. Business means independent business and non-business activities. Based on its term, entrepreneurship is interpreted as all activities related to one's courage to carry out business and non-business activities independently.

Based on its term, Ropke in Suryana and Katib (2010) argues that entrepreneurship is an attempt to create something new and produce something different from what has existed before (innovation). The same explanation is also presented by (Zainuddin 2015) that entrepreneurship is a process of new things that have value by maximizing the effort and time required by considering physical, financial, and social risks to obtain rewards in the form of money, personal satisfaction and independence.

Meanwhile, according to Nurtini, dkk (2020) entrepreneurship is interpreted as an effort to apply innovation and creativity to find solutions and opportunities to improve life (business). That is, to create something new requires an innovator's soul and high creativity. A person with an innovator spirit and creativity is always thinking to find and generate new opportunities to be better than before. (H.M. 2014) added that entrepreneurship is a process called creative destruction to spawn an added value to produce higher value.

Meanwhile, according to John J. Kao in (Saiman 2014) Entrepreneurship is defined as an effort to generate value through appropriate risk-taking management, introduction of business opportunities, and through communication and management skills to mobilize people, money, and raw materials or other resources. needed to make the project successful.

If examined carefully, there are many experts who define the meaning of entrepreneurship. However, from all of them, a common thread can be drawn that entrepreneurship is a process of creating something new that does not yet exist or developing things that already exist. The creation process is carried out with creativity and innovation. This is done by taking risks to get better results.

## Independence

In the Indonesian Standard Dictionary, it is explained that being independent means a condition that can stand alone and not depend on others. Independence is a condition where a person can stand alone and not depend on others. The same thing is explained by Lie and Prasasti (2005) and Solichin (2012) that independence is the nature of not depending on others. So that a person or institution develops by relying on oneself, without being tempted by opportunist interests and momentary pleasures.

In relation to the independence of educational institutions, Komariah (2017) added that the independence of schools will be carried out when supported by resources capable of carrying out their functions and duties. Coupled with complete facilities such as equipment, supplies. Supplies, funds and materials.

Ikhwan et al. (n.d.) added that independent educational institutions are responsible for planning, organizing, implementing, implementing and evaluating independently the implementation of education in all aspects, one of which is the financial aspect. This is because finance is one of the components of instrumental input that is very important in the process of providing education. In the process of achieving educational goals, educational finance becomes one of the key factors that determine. Almost no educational effort can ignore the role of finance.

**RESEARCH METHOD**

This research was conducted using qualitative research methods with a phenomenological approach. According to Lodico and Spaulding in (Emzir, 2011) qualitative research is a method adopted from disciplines such as sociology and anthropology and adapted into educational settings. Qualitative researchers use inductive reasoning methods and strongly believe that there are many perspectives that can be expressed.

The phenomenological approach in qualitative research seeks to find meaning, investigate processes, and gain deep understanding and understanding of individuals, groups, or situations (Emzir, 2011). With a phenomenological approach, researchers can find out in depth about entrepreneurial activities, the processes that occur in them and their impact on financial independence in Islamic boarding schools.

This research was located at the MBS Prambanan. The boarding school became the choice to carry out research because it was considered quite good in carrying out entrepreneurial activities with nine business units that had been running. The sources in this study were the manager of the waqf centre institution, the head of the administration of the waqf centre institution, the head of the restaurant section, and the head of the retail section. The selected resource persons used the 3M principle, namely knowing, experiencing, and understanding based on purposive theory (Muri 2016). The purpose of the 3M formula is that the informant must know, experience, and understand as well as possible about the variables to be studied.

This is necessary so that the validity of the data obtained by the researcher is guaranteed.

From the sources mentioned above, the data were collected using interview, observation, and document review techniques where the research instrument was the researcher himself. Because according to Sugiyono (2017) and Muri (2016) in qualitative research methods, the research instrument is the researcher himself or also called the human instrument. The success in data collection is largely determined by the ability of researchers to appreciate the social situation that is the focus of research. Researchers can conduct interviews with the subjects studied, are able to observe social situations, which occur in real contexts, can take photos of phenomena, symbols and data that occur, it is also possible to record the dialogues that occur.

To measure the accuracy, validity, and correctness of the data collected, the researcher conducted a credibility test. The credibility test was carried out so that the research carried out brings the right and correct results according to the context. In order for the data to be more accurate, the researchers triangulated. According to (Muri 2016) triangulation is one of the techniques in data collection to obtain more accurate and credible data findings and interpretations. In this study, researchers will use source triangulation and technique triangulation. With these two triangulation techniques, it is hoped that the data obtained can be completely accurate.

After the data collected during the study was deemed sufficient, the next step was to conduct data analysis. To perform data analysis, the researcher will not do it at the end of the study. The analysis will be carried out since the start of the research (on going). The researcher will read and analyze the collected data from the start, whether in the form of interview transcripts, field notes, documents or other materials critically analytically while conducting a credibility test and checking the validity of the data continuously.

To analyze the data in this study, the researcher used the technique described by Miles and Hubermen. As described by Miles and Hubermen in (Emzir 2011) the data analysis technique includes three activities, namely data reduction, data display (data

display), and conclusion drawing/verification. For this reason, in this study the researchers carried out these three activities.

## DISCUSSION
### Overview of Entrepreneurial Activities at MBS

The MBS was established as the main crater to forge cadres. This organization has been conceptualized since its inception so that in the future, it can become an independent Islamic boarding school, especially in the financial sector. The Founding Fathers had a strong desire for this Islamic boarding school to develop without depending on any party in terms of finance, including Muhammadiyah and the students' guardians.

MBS strives to become an independent educational institution, especially in the financial sector. When Islamic boarding schools can stand independently, their development will not be influenced by any variables: donors, guardians of students or other external parties. The concrete implementation of the financial independence of the MBS is the development of an entrepreneurship program by establishing business units that function as the economic support for the Islamic boarding school. These business units serve as MBS source of income for the school development.

MBS has nine business units: the Resto Unit, Catering Unit, Bakery Unit, Mina Unit, Retail Unit, Building Store Unit, TokoMu Unit, Uniform Unit, and Laundry Unit. The waqf center institution manages all. Initially, all business units in the MBS were managed directly by the director of the Islamic boarding school by delegating their duties and responsibilities to the deputy director IV for economics and entrepreneurship. As time goes by, the number of students studying in Islamic boarding schools is increasing, which raises concerns about the split in concentration in developing education which is the main responsibility of Islamic boarding school caregivers. On this basis, the fourth deputy director of economics and entrepreneurship was removed from the organizational structure of the Islamic boarding school in the hope that the director of the Islamic boarding school and the teachers could concentrate on developing Islamic boarding school education. Deputy director IV's duties, authorities, and responsibilities, who is engaged in economics

and entrepreneurship, are transferred to the waqf center institution. This is in accordance with what was explained by Ustadz Nasirul Ahsan

With the establishment of this waqf center, it is hoped that the development of the educational process and entrepreneurial activities can go hand in hand. Although structurally separate, the waqf center as the authority in charge of business unit development remains a part that completes the Islamic boarding school development process as a whole as the existing business units are also an effort to serve the daily needs of students. In addition, any income earned from each business unit is used to develop Islamic boarding schools in the country.

### The Function of Entrepreneurial Activity Planning

As the business unit administrator at the MBS, the waqf center institution applies a planning function in the form of a work meeting agenda (*RAKER*) held at the beginning of each academic year. The working meeting is attended by the daily management of the waqf center consisting of managers, secretaries, administrative staff, and treasurer staff. In addition to the daily management, the head of the division, the head of the unit and several employees of each unit who are considered capable of contributing ideas to the working meeting are also included. As stated by Ustadzah Mardiyah, in the agenda of the work meeting, there are two core activities, namely the plenary session and the commission session.

In the commission session, they discuss the work program of each business unit. Meanwhile, the plenary session becomes a forum to explain the work programs that have been discussed in the commission session. In the plenary session, members of one business unit can provide input to other business units. So that the program that is set later is a decision that has been agreed upon by a quorum. The meeting results were held in a work program per business unit as a reference for activities for the following year.

In the discussion on the preparation of the work program described above, the focus is on holding entrepreneurial activities. The waqf center institution has declared the goal of holding entrepreneurial activities at MBSs. The aim is to build the financial independence

of the MBS. This was confirmed by the statements of Ustadz Alwi, Ustadz Nashir, and Ustadz Mardiyah. The independence of Islamic boarding schools in the financial sector is expected to ease the burden of costs for which students and students' guardians are responsible. With entrepreneurial activities, the MBS aims to provide quality education without burdening the guardians of students with high costs.

## Entrepreneurial Activity Organizing Function

Organizing is the second function in the management process. The results of the planning process programs will run according to the allocated time and resources. For these programs to be implemented, of course, competent persons in charge are required in their respective fields. Good coordination among individuals is also needed to avoid miscommunication and overlapping authorities and responsibilities. For this reason, it is very urgent to carry out the authority, division of tasks, and responsibilities of the programs that have been proclaimed.

Turney in Suharsaputra (2013) explains that the first task in the organizational process is developing and modifying the organizational structure. The MBS seeks to build institutional independence by setting up a structure for the benefit of entrepreneurial activities. Initially, the highest organizational structure at the MBS was the director of the Islamic boarding school under the auspices of the daily management body (BPH), namely the leader of the Muhammadiyah for Prambanan (PCM). Then under the director, there are several deputy directors to assist performance in accordance with their respective fields. Deputy director IV holds the responsibility for entrepreneurship with the nomenclature of the deputy director IV for economics and entrepreneurship. Deputy director IV for economics and entrepreneurship has a vertical line of coordination with the director of the Islamic boarding school. This means that every program owned by deputy director IV must go through the approval of the director of the Islamic boarding school. The director is also indirectly involved in the implementation of the entrepreneurship programs that have been launched. So the focus of development is split into two, that is, between the development of Islamic boarding school education and its economic development.

Later, the director of the Islamic boarding school can focus on developing education in the Islamic boarding school; as of May 2018, after conducting a comparative study at Al-Azhar Egypt, it was decided that the deputy director IV for economics and entrepreneurship was removed from the organizational structure of the MBS. Then a waqf center was established to cover entrepreneurial programs, which were previously the responsibility of the deputy director IV for economics and entrepreneurship. The purpose of separating the management of Islamic boarding schools and the management of entrepreneurial activities is so that MBS's educational and economic development can go hand in hand without impeding the development of one another.

The Daily Supervisory Board (BPH), which in this context is the Muhammadiyah Branch Manager (PCM) for Prambanan, initially supervised only the director of the MBS. After establishing the waqf center institution, BPH supervised two institutions, namely the MBS itself and the waqf center institution. Thus, in this case, there has been the development and structural modification. The deputy director IV in economics and entrepreneurship, which was initially under the authority of the director of the Islamic boarding school, was transformed into a separate institution that made coordination with the director of the Islamic boarding school horizontal. This is what Ustadzah Rinata explained.

Although structurally separated, the management of the MBS and the waqf center institution is closely related. The purpose of establishing the waqf center itself is to support the independence of the Islamic boarding school itself. Every income that comes in from the business unit managed by the waqf center is mainly used to develop the MBS. Likewise, the dependence of the waqf center on MBS is because the majority of consumers from business units managed by the waqf center are students of the MBS. So they are tied to each other. Another strengthening reason is that the embryo of the waqf center institution was initially been part of the organizational structure of the MBS, that is, the deputy

director IV in the field of economics and entrepreneurship.

The waqf center institution itself has an organizational structure that is quite detailed in work and responsibilities. In addition to overseeing entrepreneurial activities, the waqf center institution is also responsible for receiving and distributing zakat, infaq, and waqf and the development of Islamic boarding schools. Daryanto (2013) explains that in the organization, the division of authority, duties, and responsibilities is carried out in detail according to their respective fields. In order to accommodate all the duties, authorities, and responsibilities of the waqf center institution, it is necessary to distribute them evenly by compiling a detailed organizational structure. The structure chart of the waqf center institution is in the structure chart below:
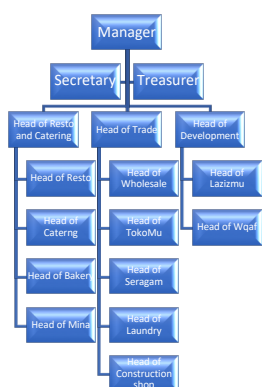


From the structure chart above, it can be seen that the work area and the authority along with the responsibility of the waqf center institution involved the physical development of the MBS, management of zakat and waqf and the management of entrepreneurial activities. The organizational structure of the waqf center institution also further proves the linkage of the waqf center institution and the MBS because several parts are in direct contact with aspects of Islamic boarding schools such as uniform units, catering units, mina units and the head of development.

The part responsible for managing entrepreneurship in the structure of this waqf center institution is the head of catering and the head of trade. These two divisions oversee several units whose scope of work is cognate. According to Daryanto (2013) one of the actions that must be taken in organizing is to make a related activity into one work unit. For this reason, the head of the catering division engaged in the culinary business oversees several business units engaged in the culinary field, namely Hasbuna Bakery, Hasbuna Catering, Hasbuna Mina and Hasbuna Restaurant. Meanwhile, the head of the trade section oversees the units engaged in the marketing of goods and services, namely TB Hasbuna, Laundry Hasbuna, Hasbuna Retail, TokoMU, and uniform units. The existence of this grouping will make coordination between units run synergistically, cooperatively, harmoniously and in rhythm in achieving mutually agreed goals (Daryanto, 2013).

C Turney in Suharsaputra (2013) explains that one of the tasks that must be carried out in organizing is assigning task and, where appropriate, delegating authority. Daryanto (2013) adds that one of the steps in the organizing function is to determine the personnel for each work unit. In order for the programs of each section and unit in the waqf institution to run well, it is necessary to select personnel with qualifications and expertise in their fields. The personnel who fill the sections in the waqf center are a continuation of the personnel who work under the deputy director IV for economics and entrepreneurship. Because they are considered capable and capable of handling the programs. In accordance with the decree of BPH MBS Yogyakarta number 04/BPH MBS YK/IV/2018 dated 26 April 2018

The determination of personnel in each section, makes a person's position and working area clear so as to minimize miss communication and overlapping obligations and responsibilities. The function of organizing entrepreneurial activities at the MBS has a quite unique style. This can be seen from the structural changes that occur. Initially this entrepreneurial activity was carried out by the deputy director under the authority and supervision of the director of the Islamic boarding school. Then the structure of the deputy director was removed with various considerations and his duties and authorities were taken over by the waqf center as his successor. The waqf center institution itself has a detailed organizational structure to accommodate several aspects, namely entrepreneurial activities, Islamic boarding school development, as well as waqf and

zakat. Entrepreneurship activities are managed by the head of the catering department which oversees the bakery unit, restaurant unit, catering unit, and mina unit. There is also the head of the trade division who oversees the laundry unit, TB unit, Retail unit, MU store, and uniform unit.

**The Function of Entrepreneurial Activity Implementing**

The next function after planning and organizing is the function of implementing or actuating. The purpose of the implementation function is the approaches taken by a leader who in this study is the director of the waqf center and his staff so that they are able to move members to carry out entrepreneurial programs that have been proclaimed by the waqf center institution. According to Umar (2003), implementation can be interpreted as an effort to move other people as a whole process of giving encouragement for the members to work. The first thing that needs to be done in the mobilization function is to hold a meeting that can stimulate the work of the members.

The director of the waqf center who is responsible for the implementation of entrepreneurship programs at the Prambanan MBS also conducts routine coordination with all employees who work in it. This can be seen from the implementation of layered coordination starting from the business unit level to the leadership ranks. There are three coordination activities carried out at the waqf center, namely:

a. Leadership meeting (Rapim) attended by managers, daily management of waqf center and head of retail section 1 and head of the restaurant

b. Field meeting. This meeting was conducted by the retail sector and the restaurant sector separately. The meeting participants are all employees who work in each field per business unit.

c. General meeting. This meeting was attended by all leaders and employees who work in the field of entrepreneurship under the auspices of the waqf center institution.

The implementation of coordination in the waqf center institution needs to be carried out in layers because of the large number of employees working in it to avoid misunderstandings and miss communication. In addition, the fields under the waqf center are also quite varied, so there is a need for understanding and understanding between fields and business units. With the concept of coordination like this, the implementation of entrepreneurship activities in MBSs can be carried out optimally and adequately. For example, in a leadership meeting, the director of the waqf center will provide direction regarding implementing the entrepreneurship program to the daily management and the head of the restaurant and retail sector. Then the head of the field conveys directions from the director to the employees of each unit through field meetings.

For the implementation of each entrepreneurship program to run smoothly, the directors and heads of fields provide detailed, structured and easy-to-understand directions for all employees. According to (Feriyanto and Endang Shyta Triana 2015) direction is an effort to carry out activities that have been planned by conveying information so that activities are carried out correctly. Guidance is carried out by providing precise, clear and firm directions. All instructions, suggestions, and orders to members in carrying out their duties must be conveyed firmly and clearly so that they are carried out properly and are directed at the goals that have been set. In order to be truly understood, the direction is not limited to verbal only. However, it needs to be formulated in writing and structure.

The briefing carried out by the director of the waqf center is not only limited to verbal delivery but is also structured into a job desk or standard operating procedure. This is done so that employees have guidelines in carrying out entrepreneurial tasks. It is related to standard operating procedures. The existence of SOPs is a working guideline for every employee who works under the auspices of the waqf center. The director of the waqf center does not need to direct all the time to the employees. Indirectly, the SOP is an attempt to direct employees. SOPs prepared in detail will meet the requirements of the briefing process described by (Feriyanto and Endang Shyta Triana 2015), which are correct, precise and firm.

The existence of SOPs that are prepared in detail, detail and clearly make it easier for employees to understand the work area and procedures for implementing the management of business units that are their responsibility. The existence of detailed SOPs also makes it easier for waqf center directors, division heads, and unit heads to provide direction to employees. However, the task of the leadership of the waqf center does not stop at the briefing process. The leadership of the waqf center also tries to move or motivate all employees to be willing and eager to carry out what has been stated in the SOP. Because in essence the main task of a leader is to stimulate his members to implement the SOPs that have been stated in detail and clearly. To encourage members to want to try to achieve goals with direction according to their potential requires motivational encouragement.

According to Barnes in (Rivai 2018) motivation can be interpreted as an impulse from within humans that produces energy to activate and move a person towards behavior in order to achieve certain goals. To increase the work motivation of employees in the field of business units in particular, the leadership of the waqf center institution has taken several approaches, including through spiritual strengthening. Ustadz Nasir explained that before starting a meeting, all employees and management were invited to read the Qur'an together. After that, the director of the waqf center will convey *tausiyah* related to increasing enthusiasm to jointly develop business units owned by the Islamic boarding school which are managed by the waqf center. Because the waqf center is one of the main supporters of funding for the development of the MBS itself. Meanwhile, Islamic boarding schools are educational facilities that aim to create an intellectual generation of scholars and intellectual scholars to spread Islam as widely as possible.

The approach taken by the director of the waqf center tries to motivate employees by touching their spiritual side. Because basically the biggest motivation of a Muslim to do something is to expect the pleasure of Allah SWT. Moreover, the realm of work being undertaken is directly related to an Islamic symbols, namely the development of

Islamic boarding schools through the management of entrepreneurial activities. By implementing this spiritual approach, it is hoped that all employees will increase their work motivation to get the pleasure of Allah SWT.

To strengthen the spiritual approach, the leadership of the waqf center also uses a reward and punishment system to increase the work motivation of employees who work in each business unit. Employees who have a good track record of performance will get rewards while employees whose performance is not good will get punishment. Ustadzah Mardiyah explained that the reward given to employees with good performance is in the form of bonuses that are included in the salary they receive regularly every month. In addition to bonuses added to salaries, there are also awards given to employees in the form of shopping vouchers given to exemplary employees once a month. There are also awards that are given once a year but the form is not always the same every year.

As for employees whose performance is not good, they will receive a warning letter as the first warning. The next step if the employee's performance is still not good is the absence of a salary increase. With the reward and punishment system, it is hoped that employees will be motivated to continue to improve their performance. Of course, good performance from each individual will have implications for the development of entrepreneurship programs run by waqf center institutions.

**Entrepreneurial Activity Supervising Function**

The process of implementing the management function in entrepreneurial activities at the MBS ends with the implementation of the supervisory function. The supervision process can be carried out by several methods, one of which is the inspection method. According to Artati (2019), inspection is supervision carried out by making observations at the place where activities are carried out. The process of supervision with the inspection method in the process of managing entrepreneurial activities is conducted by the waqf center institution at the MBS. The main director of the waqf center

institution regularly visits and supervises the management process of each existing business unit. According to him, such visits are still possible because the number of business units managed is not too many and can still be visited one by one. The visits are random and there is no specific schedule. So that each business unit can be at the best performance in its management process without relying on visits or inspections from the top management.

A visit or inspection conducted by the director of the waqf center is a form of incidental supervision. The routine supervision is carried out directly by the head of each business unit. Then the results of the supervision are reported to the head of each unit. So that the results of the supervisory process carried out by the unit head can be recorded and documented, a report card for employee performance appraisal is made which is held by the unit head. The preparation of the report card for performance appraisal refers to the SOP that has been prepared. Oteng Sutisna in Syagala (2018) explains that one of the universal steps in supervision is to compare a person's performance as determined and determine the differences if any. In order to be able to carry out an assessment, the head of each business unit refers to the SOP that has been prepared in order to provide an assessment in the report cards of each individual employee.

With this assessment report card the head of the unit can report the performance of his employees to the head of the section in a structured and systematic manner. The assessment given is not limited to numbers or letters, but there is also an additional description of the performance of each individual employee written by the head of the unit as an additional report. Oteng Sutisna in (Syagala 2018) added that after carrying out a systematic monitoring and assessment process, the next thing that needs to be done is to correct deviations with corrective actions. This is done so that the process of managing entrepreneurial activities can continue to develop from time to time. The improvement process carried out by the waqf center institution is to provide additional knowledge and improve the skills and abilities

of employees through training and comparative studies.

With training and comparative studies, it is hoped that these deficiencies can be covered and not repeated. The existence of training and capacity development for employees is expected to be able to improve the quality of employee work and also increase work effectiveness and efficiency to obtain maximum results.

**MBS Financial Independent**

When discussing Islamic boarding school, the first thing that comes to mind is an educational process that is thick with the nuances of Islamic knowledge and also the necessity of its students to be able to live independently away from their parents. Not limited to the educational process that familiarizes students to live independently, but the management of the institution is also carried out independently. Likewise, it happens in the MBS. Since its inception in 2008 the founders have decided to build an MBS as an Islamic educational institution. Ustadz Nashir as one of the founders of the Muhammadiyah Boarding School (MBS) defines an independent Islamic boarding school as one that is able to stand on its own without being too dependent on other parties. The point is that Islamic boarding school are really able to support themselves without burdening other parties, be it the government, society, or foundations. Although basically Islamic boarding school will always need assistance from external parties, it is expected such assistance is not a reliance.

The desire to develop independent Islamic boarding school gave birth to the idea of developing entrepreneurial activities as a support for the management of MBS. Since the establishment, the entrepreneurship program has been part of the master plan even though at first the entrepreneurship program had not run optimally because the asatidz had to focus on developing Islamic boarding school education first. Over time, the Islamic boarding school has grown rapidly as well as the entrepreneurial program that was launched. It can be said that the development of Islamic boarding school goes hand in hand with the development of entrepreneurship. As explained, the MBS already has nine business

units that are covered by the waqf center institution. The management of existing business units is also operated professionally and systematically by implementing management functions.

The existence of this entrepreneurial program has an impact on independence as aspired when the MBS was first established. Referring to the interviews with the leaders of the waqf center institutions that manage business unit institutions, the MBS tries to build Islamic boarding school independence in the financial or financial sector. Profits or profits obtained from the management of the business unit are handed over to the treasurer of the school which will then be used for the development of the Islamic boarding school. For now, the profit obtained by managing the business unit is used to meet the salaries of Asatidz and employees at the MBS. 25% of the profit earned from the business unit is used for the development of the business unit itself, then 75% is used for the salaries of teachers and Islamic boarding school employees.

Even though the percentage has been determined, the amount is not necessarily the same every month because the profit earned every month is different. Then the development of the Islamic boarding school is used for the salary of *asatidz* and employees of the MBS. The salary of *asatidz* and employees is used as the main field, which is expected to increase the authority and independence of teachers. Although currently in practice the percentage of teacher salaries is still 60%-40%, that is, 60% from business unit profits while 40% from students' monthly fees. At least the Islamic boarding school has started to act independently without depending on other parties. Ustadz Nashir as the director of the waqf center institution targets that in 2025 the monthly fees of students will no longer be burdened with the salaries of teachers and employees because everything will be taken from the profits of the business units that are run.

The business units that are run greatly affect the financial independence of MBS. However, if we examine the impact further, the independence of MBS is not only limited to the financial side. The existence of a business unit that has the Hasbuna brand also affects independence in several ways. One

example is the Hasbuna bakery business unit that can fulfill orders for snacks and bread when the internal boarding school has a big agenda. When the MBS has a big agenda or guest welcoming, the snack order is submitted directly to the Hasbuna bakery business unit. Another example is the Hasbuna Mina business unit that can meet the needs of students' side dishes.

Hasbuna Mina is a business unit owned by the MBS which is engaged in catfish farming. When the Islamic boarding school needs a side dish, everything is immediately handed over to the Hasbuna Mina business unit. The number of one-time orders can reach up to 2000 more, considering the large number of students at the MBS. There is also a Hasbuna Resto which provides snacks for the students. At the MBS students are not allowed to leave the Islamic boarding school environment. So that students can fulfill their desire to snack, without having to leave the Islamic boarding school environment, Hasbuna resto is ready to serve. The menus offered include soto, chicken noodles, and so on.

In addition to the culinary field, there are also several business units in the retail sector that have direct contact with Islamic boarding school residents, namely the uniform unit, MU store, and Hasbuna Laundry. The uniform unit is responsible for meeting the uniform needs of all students and MBS employees, especially at the beginning of the new school year. By doing so, the MBS does not need to look far for a place to make uniforms because they are already available in uniform units. Likewise, TokoMU also provides clothing equipment for students. What distinguishes it from the uniform unit is that the products offered are clothes used for daily activities and for worship, such as t-shirts, pants, *koko* shirts, headscarves and the like.

The point is that the business unit managed by the waqf center institution with Islamic boarding schools is mutually bound and needs each other. It is this attachment that fosters independence in the MBS. The Islamic boarding school benefits because the availability of the required resources has been prepared by the business unit concerned. For existing business units, of course, MBS

residents become the main market share to generate income. Although there are several business units that do not have direct contact with the MBS residents.

Another advantage received by the MBS is that when the school pays to the business unit for the needs provided, the profits earned by the business unit are eventually returned to the school as described by Ustadz Nashir, Ustadzah Mardiyah and Ustadzah Rinata. This means that the existing capital does not go anywhere but only revolves around the Islamic boarding school environment. Automatically, it will have an impact on strengthening the financial side of the MBS.

## CLOSING

Since its inception in 2008, the founders of the MBS have made the entrepreneurship program part of the institutional development master plan. This can be seen by the existence of a special section that is responsible for the deputy director IV for economics and entrepreneurship. At the beginning of the establishment of the Islamic boarding school, entrepreneurial activities were not given much attention. This is because the *asatidz* focus on developing the Islamic boarding school education system first. Over time, the MBS continues to grow. So is the entrepreneurship program. To date, there are nine business units that support the economy of the MBS, namely Hasbuna Resto, Hasbuna Catering, Hasbuna Bakery, Hasbuna Mina, Hasbuna Retail, Hasbuna TB, TokoMU, Hasbuna Loundry and uniform units. In order to develop properly, the management of business units and their managerial is carried out in a structured and systematic manner. The waqf center institution that is responsible for managing business units implements management functions in the form of planning, organizing, implementing, and controlling.

The planning function is implemented through working meetings held at the beginning of each school year. The working meeting was attended by the daily management of the waqf center institution, the head of the division, the head of the business unit and several employees from each business unit who were considered capable of contributing ideas. Regarding the organizing

function, initially the entrepreneurship program was the authority of the director of the Islamic boarding school which was delegated to the deputy director IV for economics and entrepreneurship, but as of May 2018 the authority and responsibility related to economics and entrepreneurship were transferred to the newly established waqf center institution. Deputy director IV for economics and entrepreneurship was removed from the organizational structure. Separation was carried out with the aim that directors could focus on developing the Islamic boarding school education system and waqf center managers could focus on developing Islamic boarding school entrepreneurship. Even though they are structurally separate, they are bound to each other

The implementation function in entrepreneurial management at the MBS is described in three core activities, namely, first, coordinating with regard to meetings and among the leaders of the waqf center and all employees; second, delegating relating to the direction carried out by the leadership ranks and actualized in the form of SOPs in each business unit, and third; commanding related to the efforts made by the leadership to employees to carry out entrepreneurial programs

The Waqf Center Manager performs a supervisory function by visiting each business unit to monitor employee performance and the business unit management process. The visits made by the waqf center manager are incidental. However, routine supervision is carried out by the unit head using performance report cards. The report card performance will be submitted to the head of the department for follow up.

Independence is the main goal of holding entrepreneurial activities at the Muhammadiyah Boarding School Islamic Boarding School. The existence of a business unit is able to support the Islamic boarding school's economy and finances. Profits obtained from the business unit are used to meet the salaries of *asatidz* and employees by 60%. It is said that MBS is an independent Islamic boarding school because with the existence of a business unit, MBS is able to meet its needs without being dependent on other parties.

## ACKNOWLEDGEMENT

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