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Demonstration Method as An Effort to Improve Understanding of Financial Report Analysis Cooperative of Boarding School at Darul Ittihad Boarding School Bangkalan

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Abstract

The rapid development cottage Islamic boarding schools in Indonesia are reflected from growth amount Islamic boarding schools are increasingly many, spread across various regions, both urban and rural isolated. For ensure the learning process at the boarding school Islamic boarding school walk effective, important for cottage Islamic boarding school for own adequate facilities for the students besides as place stay they. Very good facilities required like room study and dormitory for student own importance alone. Not only that, cottage Islamic boarding schools must also equipped with facility economy like cooperative For fulfil need daily santri . As entity economy in cottage Islamic boarding school, report finance cooperative become attention main Because related close with health finance cooperative . Method in study This use method demonstration with four stages , (1) Needs analysis ; (2) Planning Training ; (3) Implementation Training ; (4) Assessment Plate i han. The result of study This is increasing understanding manager cooperative cottage Islamic boarding school Darul Ittihad in serve report finance with pattern sharia . Improvement knowledge that has been owned by participants from manager cooperative cottage Islamic boarding school Darul Ittihad Bangkalan potential can used For face challenges and problems that have been This often experienced by cooperatives cottage Islamic boarding school with pattern sharia in Indonesia.
Keywords: Islamic Boarding School; Cooperative; Sharia; Financial Report.

Abstrak

Pesatnya perkembangan pondok pesantren pondok di Indonesia tercermin dari pertumbuhan jumlah pondok pesantren yang semakin banyak, tersebar di berbagai daerah, baik perkotaan maupun pedesaan yang terisolasi. Untuk memastikan proses pembelajaran di pesantren berjalan efektif, penting untuk pondok pesantren untuk memiliki fasilitas yang memadai bagi siswa selain sebagai tempat menginap mereka. Fasilitas yang sangat baik dibutuhkan seperti ruang belajar dan asrama untuk kepentingan siswa sendiri. Tidak hanya itu, pondok pesantren pondok juga harus dilengkapi dengan fasilitas ekonomi seperti koperasi Untuk memenuhi kebutuhan sehari-hari. Sebagai ekonomi entitas di pondok pesantren, laporan koperasi keuangan menjadi perhatian utama Karena terkait erat dengan koperasi keuangan kesehatan. Metode dalam penelitian Demonstrasi metode penggunaan ini dengan empat tahap, (1) Analisis kebutuhan; (2) Pelatihan Perencanaan ; (3) Pelatihan Pelaksanaan; (4) Plat Penilaian i han. Hasil penelitian Hal ini meningkatkan pemahaman manajer koperasi pondok pesantren Darul Ittihad dalam melayani laporan keuangan dengan pola syariah. Peningkatan pengetahuan yang telah dimiliki oleh peserta dari pengelola koperasi pondok pondok

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pesantren Darul Ittihad Bangkalan potensi dapat digunakan untuk menghadapi tantangan dan permasalahan yang selama ini sering dialami oleh koperasi pondok pondok pesantren dengan pola syariah di Indonesia.
Kata kunci: Pondok Pesantren; Koperasi; Syariah; Laporan Keuangan.

INTRODUCTION

Cottage Islamic Boarding School is institution the oldest Islamic education which is product Indonesian culture . Pondok Islamic boarding school as institution education that has long developed in this country acknowledged own a very important contribution big to journey history nation . Islamic boarding schools are also one of the institution Islamic education that has prove its existence and success in increase source Power human and has succeed foster and develop life religious in Indonesia . From Islamic boarding schools has born Lots leader nation as well as leader society . Islamic boarding schools also is institution Islamic education that has root in a way quite historical strong so that occupy position relatively central in the world of science .

Islamic Boarding School own position strategic in accordance with Law No. 18 of 2019 concerning Islamic Boarding School . Law This become point step on for government For advance Islamic boarding schools , in particular in matter make yourself independent Islamic boarding schools . Islamic boarding schools and society surrounding area own source Power managed economy with Good Can become potential sustainable economy . In matter this , development cooperative cottage Islamic boarding school Can become facility very economic required besides room study and dormitory for santri . Cooperative cottage Islamic boarding school at least Can fulfil need daily santri . As entity economy in cottage Islamic boarding school , report finance cooperative become attention main Because related close with health finance cooperative .

Cooperative cottage Islamic boarding school as institution the economy in the pondok Islamic boarding schools must also more notice report finance they Because That related with report finances in cooperatives said . Because with accountancy can influence quality finances in cooperatives cottage Islamic boarding school . Finance is one of the very important aspect vital for institution economy . If finance they bad so will impact bad also for the institution economy said . However , still Lots cooperative cottage Islamic boarding schools that have not know about How implementation accounting that must be done . Therefore that , management cooperative cottage Islamic boarding school often experience constraints . Due to lack of knowledge about accounting learned at the boarding school Islamic boarding school and rare very There is trainings about recording report finance cooperative Islamic boarding school (Rozaidin & Adinugraha, 2020)

Financial statements is a presentation structure from position finance and performance finance a entity . Purpose report finance is For provide information about position finance , performance finance , and cash flow of a useful entity for a number of big user report finance For make decision economy . Activities accountancy Good conventional or sharia always related with recording , reporting , up to evaluation . Financial report very determine fluent or whether or not a activities . Financial reports are also step final in the recording system accountancy (Qolbi et al., 2022)

Cottage Islamic Boarding School Darul Ittihad Bangkalan , East Java is one of the cottage Islamic boarding school that manages cooperative cottage Islamic boarding school as support

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empowerment economy Islamic boarding school in a way independent . Found a number of constraint in its management , especially lack of understanding manager in recording finance cooperative cottage Islamic boarding school based on regulation applicable accounting . Economic institutions cottage Islamic boarding school or cooperative cottage Islamic boarding school required capable realize welfare cottage Islamic boarding school in field economy Good welfare of the students , members cooperative and for institution cottage Islamic boarding school . Cooperative cottage Islamic boarding school required own good performance and capable overcome problem existing problems .
In the management process cooperative cottage Islamic boarding school Darul Ittihad Bangkalan give chance to student his , especially students who have to go through formal school at the madrasah aliyah level . The aim of devotion to public This is For give understanding to manager cooperative cottage Islamic boarding school Darul Ittihad Bangkalan , as well as high school students Muallimien Darul Ittihad related analysis report finance cooperative cottage Islamic boarding school .

METHODE

Method implementation in support training improvement understanding analysis report finance cooperative cottage Islamic boarding school Darul Ittihad Bangkalan , done through four stages to run effective . Fourth stages That depicted as following:

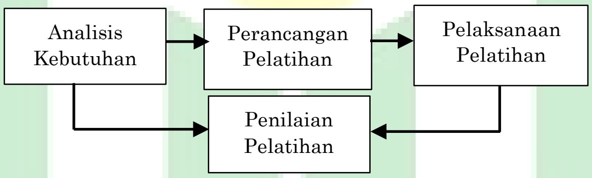

Figure 1. Method Implementation

Stages First , Analysis Need Training . Stages This team executor do analysis organizational , job, and individual. Analysis organizational show about existence need knowledge about SAK (Standard Accountancy Finance) Sharia for manager Cooperative Cottage Islamic boarding schools to be cooperative This can Keep going exist and develop in the future . Analysis work show that during This report finance Cooperative Cottage Islamic Boarding School Darul Ittihad Bangkalan Not yet comply with SAK Syariah. Individual analysis shows that based on observation and interview , not yet There is manager A capable Islamic boarding school make report finance in accordance with Sharia Accounting Standards.
Stages Second , Design Training . Design training covering readiness participant training , skills trainers , and materials training . Readiness participant done through coordination between team executor training with administrator cooperative For Motivate manager cooperative boarding school For follow training . Readiness coach focused on preparation trainer who is an expert in the field accountancy sharia and cooperatives . Material training designed For introduce principle economy sharia , principles accountancy sharia , scope of SAK Sharia, and preparation report finance cooperative sharia .
Stages Third , Implementation Training . Implementation training done in stages registration participants , opening , presentation with method demonstration , and closing activities . Implementation done at the Pondok Islamic Boarding School Darul Ittihad Bangkalan and

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attended by 21 participants . Questionnaire training is also distributed in activities registration and closing as material evaluation activity .
Stages Fourth , Assessment Training . Assessment implementation done with inputting questionnaire data . This data in the form of perception participant about their knowledge of Sharia SAK before and after training . There are 10 statements given to participant as following:

Table 1. Questionnaire Items Training

Item 1.	Do you know the accounting guidelines for Islamic boarding school cooperatives in Indonesia ?
Item 2.	Do you know the types of financial reports of Islamic boarding school cooperatives in Indonesia ?
Item 3.	Do you know the financial reports of Islamic boarding school cooperatives in Indonesia ?
Item 4.	Do you know the types of financial report analysis ?
Item 5.	Do you know what is meant by ratio analysis ?
Item 6.	Do you know how to prepare a report on the calculation of business results in a sharia cooperative according to SAK Sharia ?
Item 7.	Do you know about financial report liquidity analysis ?
Item 8.	Do you know about financial report activity analysis ?
Item 9.	Do you know the solvency analysis of financial reports ?
Item 10.	Do you know about profitability analysis of financial reports ?

Response participant against 10 statements the in the form of choice scale Likert , namely 5 = Very Agree (SS), 4 = Agree (S), 3 = Less Agree (KS), 2 = Disagree Agree (TS), and 1 = Very No Agree (STS). Amount score training is multiplication between amount participants who answered SS/S/CS/TS/STS with the score.

RESULTS AND DISCUSSION

Devotion to public with title "Method Demonstration As Effort Improvement Understanding Financial Report Analysis Cooperative Cottage Islamic Boarding School In Pondok Islamic Boarding School Darul Ittihad Bangkalan" has held on May 4, 2024. Activities training attended by 21 participants consisting of from Manager Cooperative Cottage Islamic Boarding School Darul Ittihad Bangkalan and students of the Muallimien Islamic Senior High School Darul Ittihad . Before training given, participants requested For fill in questionnaire as tool measuring level knowledge and skills participant in accordance the given theme , namely analysis report finance cooperative cottage Islamic boarding school . Questionnaire results show description that by 85% of participants state No know How method analyze report finance cooperative cottage Islamic boarding school ; 10 % of participants state not enough know How method analyze report finance cooperative cottage Islamic boarding schools ; and 5 % of participants state very No know How method analyze report finance cooperative cottage Islamic boarding school .
Training results with method demonstration in the form of knowledge participants . The results served in Table 1. In knowledge 1, namely knowledge about guidelines accountancy cooperative cottage Islamic boarding school pattern sharia , before training , there is as many as 2 participants stated KS, 18 participants stated TS, and 1 participant declare STS so that amount score on this item of 43. After the training , there were 4 participants stated SS and 17

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participants states S, so that amount score on item 1 is 88. Table 2 in general overall show existence improvement Friday score participant about knowledge method analysis report finance cooperative cottage Islamic boarding school .

Table 2. Questionnaire Results Before Training

Item No.	RESPONSE BEFORE TRAINING					Σ S KOR
	SS (5)	S (4)	KS (3)	TS (2)	STS (1)	
1	0	0	2	18	1	43
2	0	0	0	21	0	42
3	0	0	0	21	0	42
4	0	0	0	20	1	41
5	0	0	0	20	1	41
6	0	0	0	21	0	42
7	0	0	0	21	0	42
8	0	0	0	21	0	42
9	0	0	0	21	0	42
10	0	0	0	21	0	42

Table 3. Questionnaire Results After Training

RESPONSE AFTER TRAINING					S SCORE
SS (5)	S (4)	KS (3)	TS (2)	STS (1)	
4	17	0	0	0	88
2	19	0	0	0	86
1	20	0	0	0	85
3	18	0	0	0	87
0	21	0	0	0	84
2	19	0	0	0	86
1	20	0	0	0	85
3	8	0	0	0	47
2	19	0	0	0	86
4	17	0	0	0	88

Based on amount The scores presented in Tables 2 and 3 can be counted improvement knowledge participant training For each statement item . Improvement the furthermore can seen from Table 4 below This .

Table 4. Improvement Results Understanding Participant Training

Item No.	BEFORE TRAINING	AFTER TRAINING	INCREASE (%)
	Σ SCORE	Σ SCORE	
1	43	88	105
2	42	86	105
3	42	85	102
4	41	87	112

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5	41	84	105
6	42	86	105
7	42	85	102
8	42	47	107
9	42	86	105
10	42	88	110

Table 4 provides information amount improvement knowledge participants on each statement item . Large the increase that occurred between 102% to with 112%. In other words, training with method demonstration succeed increase knowledge participant as big as doubled more The training results described above at a time confirm that training can increase knowledge somebody as stated by (Budi et al., 2021 ; Intan et al., 2018) . Existence knowledge This expected can improve on performance (Magdelena & Akmala, 2021) , behavior (Octaviana & Ramadhani, 2021) , development business (Rivki et al., nd) quality report finance (As'adi & Chalim, 2020) , behavior use information (Bayu Mujakar et al., 2022) , retrieval decision investment (Praptono & Andini, 2021) on Cooperatives Cottage Islamic Boarding School Darul Ittihad Bangkalan .

With improvement understanding that has been owned , cooperative cottage Islamic boarding school Darul Ittihad Bangkalan it is possible will Can serve report finance cooperative cottage Islamic boarding school with pattern Sharia which includes (1) Balance Sheet , (2) Business Results Calculation Report , (3) Change Report Equity , (4) Cash Flow Report , (5) Report on Sources and Use of ZIS Funds, (6) Report on Sources and Use of Charity Funds, and (7) Notes to the Financial Statements .

CONCLUSION

Method demonstration used in training analysis report finance in Cooperatives Cottage Islamic Boarding School Darul Ittihad has increase knowledge participant from very No Good become good . As outlined in discussion, there are 10 knowledge that increased after existence training , namely guidelines accountancy cooperative cottage Islamic boarding school with pattern sharia , type type report finance cooperative cottage Islamic boarding school with pattern sharia , report finance cooperative cottage Islamic boarding school pattern sharia , types analysis report finance , understanding analysis ratio , way compile report calculation results business in cooperatives sharia according to SAK Syariah, analysis liquidity report finance , analysis activity report finance , analysis solvency report finance , and analysis profitability report finance . This result support some previous posts about use training For increase knowledge someone . Improvement knowledge that has been owned by participants from manager cooperative cottage Islamic boarding school Darul Ittihad Bangkalan potential can used For face challenges and problems that have been This often experienced by cooperatives cottage Islamic boarding school with pattern sharia in Indonesia.

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