



## TRAINING BECOME SUCCESSFUL ENTREPRENEUR WITH SHARIA ACCOUNTING AT STAI AL FITRAH SURABAYA

Astri Fitria, Endah Sulistyowati

Indonesia School of Economics (STIESIA) Surabaya

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#### **Abstract**

The purpose of this community of coaching service is: (1) giving students knowledge about entrepreneurship and motivating students to carry out entrepreneurial activities,(2) giving students an understanding of conventional business transactions and business transactions that use sharia contracts, (3) giving understanding to students about simple accounting and sharia accounting needed in managing a business, and (4) improving students' skills in managing a business. The method is carried out through training activities on entrepreneurship and sharia accounting for STAI Al Fitrah students. The result of this community service is an understanding of students about entrepreneurship so that they can motivate students to become entrepreneurs and an understanding of students. about business transactions, simple bookkeeping and sharia accounting and improve student skills in managing a business.

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\* Corresponding author.  
E-mail addresses: [astrifitria@stiesia.ac.id](mailto:astrifitria@stiesia.ac.id)

## 1. Introduction

Unemployment is social problem that requires serious treatment because it will have impact on other social problems such as crime, poverty and community ills. One solution to overcome unemployment is the entrepreneurship program (Edy, *et al.*) Entrepreneurship is one of driving factors for the improvement of Indonesian economy. Entrepreneurship is expected to increase the creativity and ability of the community to channel their ideas and creations by utilizing available natural resources.

Hissrich and Peters (2001) in Sujianto (2018) stated that entrepreneurship is process of creating something new which certainly has added value to produce company profits and customer satisfaction to realize the nation independence.

Entrepreneurship is also defined as the ability to make managerial decisions for the development of new goods or services that have added value to support the profits achievement (Antonites and Vuuren, 2014). Entrepreneurship is one of driving factors for the improvement of Indonesian economy. Entrepreneurship through micro, small and medium enterprises (MSMEs) is expected to increase the creativity and ability of the community to channel their ideas and interests by utilizing the natural resources available in Indonesia.

Islam as perfect religion has governed all human life aspects ranging from small cases to large cases. There is no one thing except Islam has set it. The concept of preserving assets according to Islam aims to ensure that assets owned by humans are obtained and used in accordance with sharia so that the assets owned are halal and in accordance with the wishes of the absolute owner of these assets, namely Allah Subhanahu Wa Ta'ala (Salman, 2012).

Islam encourages people to work or trade and to avoid begging for wealth. Islam also regulates the ownership concept where good wealth must meet two criteria, which are obtained in legal and right way and used with and for good things in the way of Allah (Salman, 2012).

Yaya *et al.* (2014) revealed that accounting practices during the Prophet time began to develop after there was command from Allah through the Koran in the QS. Al Baqarah: 282 that ordered to record transactions that are not cash. This encourages every individual to always use documents or proof of transactions. Also in QS. Al Baqarah: 110

regarding the order to pay zakat has encouraged Muslims at that time to record and assess their assets. It appears that Islam views record keeping as an important activity when conducting business transactions. Accounting develops along with the development of the business world Surabaya city, which is the province capital has a lot of business potential that can be used as the main source of income for the surrounding population. Like businesses in the service industry, the food industry, the handicraft industry, the textile industry, and the agribusiness industry, all of which can develop rapidly.

It can be opportunity for students to become entrepreneurs. The problems faced by students in entrepreneurship are the lack of knowledge regarding: (1) entrepreneurship, (2) understanding of conventional business transactions and business transactions that use sharia contracts, and (3) accounting needed in managing business ventures.

Become an entrepreneur you need knowledge about entrepreneurship. Also must be able to understand business transactions even those using Islamic contracts. Accounting is key indicator of a business performance. Information generated by accounting records is useful for decision making so that it can improve the effectiveness of business management (Sari and Indriani, 2017). In addition, how to arrange bookkeeping to be able to report business success in the form of financial reports is needed in supporting the success of entrepreneurship (Widhiastuti, *et al.*).

In order to answer the problems faced by students in entrepreneurship, then community service activities are carried out. The objectives of community service are: (1) giving knowledge to students about entrepreneurship and motivating students to carry out entrepreneurial activities, (2) giving students an understanding of business transactions and business transactions that use sharia contracts, (3) giving understanding to students about simple accounting and sharia accounting needed in managing business, and (4) improving student skills in managing business.

This activity will greatly benefit students as prospective successful entrepreneurs on the basis of understanding accounting, especially sharia accounting.

## **2. Implementation Methods**

Community service is activity that aims to help certain communities in several activities. In general, this program was designed by the School of Economics of Indonesia

(STIESIA) Surabaya to make real contribution to society, especially in developing the welfare and progress of Indonesian people. Community service is one part of the Tridharma of Higher Education that must be done by every lecturer.

The analysis unit for this community service program is the students of the Islamic School of Al Fithrah Surabaya (STAI). While the form of community service program activities are learning activities to students where these activities are actively learning together, strengthening the competencies and potential of students in the form of training and dialogue in the delivery of material related to entrepreneurship and accounting.

The method used in the implementation of community service is training activities that include: (1) Training on entrepreneurship, (2) Training on understanding transactions using sharia contracts and sharia accounting, and (3) Training on simple bookkeeping.

This training activity is expected to produce results, namely: (1) Increased knowledge about entrepreneurship, (2) Increased student motivation and interest for entrepreneurship, (3) Students understand about business transactions and business transactions using sharia contracts, (4) Students understand about simple bookkeeping and Islamic accounting needed in managing the business, and (5) Increased skills in managing the business.

### **3. Result and Discussion**

Community service is activity that aims to help certain communities in several activities. In general, this program was designed by the School of Economics of Indonesia (STIESIA) Surabaya to make real contribution to society, especially in developing the welfare and progress of the Indonesian people. Community service is one part of the Tridharma of Higher Education that must be done by every lecturer Community service activities are more focused on economic studies that are integrated with aspects of education, because education is important aspect to achieve economic stability in the long run. Education related to the preparation of the quality of human resources (HR), and HR is the main actor in national development. As the main actors or actors in development, the quality of human resources becomes determinant for the realization of sustainable development so that high-quality human resources are needed to compete with other countries in the world. Education in Indonesia is directed at improving the quality and

competence of Indonesian human resources as a whole which is not only measured by the ability in cognitive, affective and psychomotor aspects but also based on aspects that are human rights namely the aspects of faith and devotion to God Almighty which is supported by mental and spiritual health (Law Number 20 of 2003 concerning the National Education System) Community service as responsibility form of STIESIA Surabaya as educational institution was held on Monday, April 29, 2019, at STAI Al Fithrah Surabaya. This activity is in the form of training for students to shape the soul of entrepreneurs through an understanding of (1) Entrepreneurship, (2) Sharia Business Transactions and Sharia Accounting, and (3) Simple Bookkeeping.

The number of participants who attended was 20 people. The participants who were present were asked to fill out the attendance list that was provided beforehand, then we distributed each photocopy of the material to be delivered at the seminar. The composition of the implementation of community service activities is as follows

*Table 1*  
*The Composition of The Implementation of Community Service Activities*

<b>Time</b>	<b>Event</b>
08.00	- Participant Registration
08.30	Opening
08.30	- Greeting from Representative of STAI Al Fithrah
08.35	Greeting from STIESIA Lecturer Representative
08.35	- Material Exposure Preparation
08.45	Improvement of Entrepreneurship Management in the Pesantren
08.45	- World
08.55	Tips for Becoming Successful Entrepreneur
08.55	- Question and answer
09.00	Coffee Break, Prayer
09.00	- Sharia Business Transactions and Sharia Accounting
10.00	Simple Financial Bookkeeping
10.00	- Closing
11.00	
11.00	-
12.00	
12.00	-
13.00	
13.00	-
14.00	
14.00	-
15.00	
15.00	-
15.30	

During the activities not many obstacles were found. Theories delivered in the Training Become Successful Muslim Entrepreneur with Sharia Accounting continued with question and answer session and discussion. During the presentation of the material, participants seemed enthusiastic by directly asking questions and there was lively discussion among students. There are some participants who are interested in learning more about entrepreneurship and Islamic accounting.

The expected results of the community service activities are as follows:

1. Giving knowledge to students about entrepreneurship and motivating students to do entrepreneurial activities.
2. Give students understanding about business transactions and business transactions that use sharia contracts
3. Give students understanding about simple accounting and sharia accounting needed in managing business
4. Improve student skills in managing business



Image 1  
Entrepreneurship Training



Image 2  
Sharia Accounting Training



Image 3  
Discussion Session

#### 4. Acknowledgement

As form of gratitude and collaboration between STIESIA Surabaya and STAI Al Fithrah Surabaya, STIESIA Surabaya gave souvenirs in the form of STIESIA Surabaya placard which was received directly by representatives of STAI Al Fithrah at the end of event, at the closing session of the training activities.

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#### 5. Conclusions and suggestions

##### *conclusions*

Based on the discussion of community service activities conducted at STAI Al Fithrah Surabaya, it can be concluded that:

1. To provide cognitive and affective understanding about entrepreneurship and sharia accounting to STAI Al Fithrah students, ongoing training is needed.
2. STAI Al Fithrah students increasingly have entrepreneurship picture that motivates them to be able to become entrepreneurs.
3. STAI Al Fithrah students increasingly understand the existence of sharia-based business transactions and their accounting treatment.
4. The understanding of STAI Al Fithrah students about the importance of bookkeeping is higher after attending the training.
5. Increased skills in managing business.

### *Suggestions*

Community service activities implemented through the training of entrepreneurship and accounting material can benefit for wide audience, then further recommend:

1. There is need for continuity of activities and evaluations after these community service activities have been carried out, so can continue to motivate the students of STAI Al Fithrah to have entrepreneurial spirit.
2. Providing similar education to other different communities.

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