



Comparative Analysis of Entrepreneurship Management in Financial Management in the Educational Environment of the Kapedi, Sumenep

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ABSTRAK

Penelitian ini dilatarbelakangi pentingnya entrepreneurship bagi setiap kalangan khususnya di lingkungan pendidikan guna mendorong perekonomian yang lebih baik di masa yang akan datang. Dimana hal ini akan berdampak terhadap pengelolaan keuangan yang merupakan salah satu tujuan dari entrepreneurship itu sendiri yakni mendongkrak perekonomian. Permasalahan yang dihadapi adalah bagaimana penerapan manajemen entrepreneurship yang efektif sehingga berdampak kepada pengelolaan keuangan yang baik. Adapun tujuan dalam penelitian ini adalah untuk menganalisis penerapan manajemen entrepreneurship yang berdampak pada pengelolaan keuangan di lingkungan pendidikan. Metode dalam penelitian ini adalah kuantitatif komparatif yang subjeknya merupakan siswa di lingkungan pendidikan SMKS DARUN NAJAH, sampel yang diambil dengan menggunakan teknik purposive sampling. Pengumpulan data menggunakan observasi lapangan dan wawancara. Teknik analisis menggunakan uji t 2 sampel independen. Hasil penelitian menunjukkan dari hasil uji t 2 sampel independen, terdapat perbedaan penjualan produk susu kedelai dan roti yang signifikan antara siswa kelas 2 dan kelas 3; asumsi normalitas tidak terpenuhi; dari hasil uji Mann-Whitney, terdapat perbedaan penjualan produk susu kedelai dan roti yang signifikan antara siswa kelas 2 dan kelas 3.

Kata Kunci: *Entrepreneurship; Keuangan; Analisis Komparatif*

ABSTRACT

This research is motivated by the importance of entrepreneurship for every group, especially in the educational environment, to encourage a better economy in the future. Where this will have an impact on financial management which is one of the goals of entrepreneurship itself, namely boosting the economy. The problem faced is how to implement effective entrepreneurship management so that it has an impact on good financial management. The aim of this research is to analyze the application of entrepreneurship management which has an impact on financial management in the educational environment. The method in this research is quantitative comparative where the subjects are students in the educational environment of SMKS DARUN NAJAH, samples taken using purposive sampling techniques. Data collection used field observations and interviews. The analysis technique uses a 2 independent sample t test. The research results show that from the results of the 2 independent sample t test, there is a significant difference in sales of soy milk and bread products between class 2 and class 3 students; the normality assumption is not met; From the results of the Mann-Whitney test, there is a significant difference in sales of soy milk and bread products between class 2 and class 3 students

Keywords: *Entrepreneurship; Finance; Comparative Analysis*

INTRODUCTION

The poverty and unemployment figures in Indonesia from 2016 until now have increased quite significantly, especially as the composition of unemployment comes from secondary level schools, both SMA and SMK (BPS, 2024). The following is data regarding the percentage of unemployed based on education level.

Table 1. Unemployment based on education level in Indonesia

No	Highest education which was completed	Years		
		2021	2022	2023
1	Have never been to school/ Not yet finished & completed elementary school	3,61%	3,59%	2,56%
2	SLTP	6,45%	5,95%	4,78%
3	SMA	9,09%	8,57%	8,15%
4	SMK	11,13%	9,42%	9,31%
5	Diploma	5,87%	4,59%	4,79%
6	University	5,98%	4,80%	5,18%

Source : (BPS, 2024)

Of course, this requires a solution, one of which is entrepreneurship. Entrepreneurship is a solution in reducing unemployment, poverty and opening up employment opportunities for those in rural areas (Ansari et al., 2013) and (Sukidjo, 2005).

There is a need for the development of independent entrepreneurship in a rural area which will have an impact on significant change. And Islamic boarding schools are one of the institutions that are basically located in the countryside. There is a vital role in empowering the economy of village communities through Islamic boarding school agribusiness (Widodo, 2010). Where the results are students who are ready to become entrepreneurs so that it will have an impact on reducing the number of unemployed in rural areas (Widodo, 2016). This has an impact on a fairly broad scale which can boost the micro economy, in this case the regional economy. The existence of Islamic boarding schools is not just a figment of imagination, from an Islamic boarding school the nation's successors are born who have played a lot of roles at the national and even world levels. Not only producing cadres who are skilled in religious knowledge alone, Islamic boarding school cadres are ready to implement the knowledge they have for the benefit of society at large (Tholkhah, 2004). This is the strategic role of Islamic boarding schools in producing independent cadres in empowering the economy (Adawiyah, 2018).

Entrepreneurship education is one of the government programs, especially the Ministry of National Education, which aims to build and develop people with a creative, innovative, sportsmanlike and entrepreneurial spirit. This entrepreneurship education program is linked and integrated with other programs, such as character education, creative economy education and entrepreneurship education into the school curriculum. To build an entrepreneurial spirit and increase the number of entrepreneurs, the Government has issued Presidential Instruction Number 4 of 1995 concerning

the National Movement to Popularize and Civilize Entrepreneurship. This instruction mandates all Indonesian society and nation to develop entrepreneurship programs.

Not only in the Islamic boarding school environment, the application of entrepreneurship management in formal education environments such as at Senior High Schools (SMA) or Vocational High Schools (SMK) also has a significant impact on students. This is prepared so that high school or vocational school graduates can compete in the business world or even create jobs after graduation. The largest contributor to unemployment in Indonesia is vocational school graduates, followed by high school graduates (Noviani et al., 2022). This is caused by the disproportionate number of schools in Indonesia with the quality of alumni who have entrepreneurial competence and character (Sutianah, 2020). This is one of the government's tasks in an effort to increase the participation of school graduates in entrepreneurship (Ismail & Buang, 2019).

Based on the phenomena that occur and the problems that exist in the educational environment regarding entrepreneurship, the researcher wants to research the implementation of entrepreneurship management in the educational environment where this is linked to financial management which is the novelty of this research. Where in several previous studies, entrepreneurship management was associated with character formation (Lensiana & Haq, 2023), fostering interest in entrepreneurship (Budi & Fensi, 2018) and (Fahmi & Amanda, 2017), building sustainable competitive advantage (Handrimurtjahjo, 2014) to competitive advantage (Prajogo, 2020) while researchers want to relate it to financial management which of course will be very useful for groups who want to be in a business environment so they can compete with other businesses. By carrying out this research, apart from being able to carry out entrepreneurship management well, you can also manage finances well, so this is what makes state of the art in this research.

METHOD

The type of research used is quantitative research. The approach taken to solve this problem is a comparative approach. This approach was carried out using data analysis techniques with the 2 independent sample t test and the Mann Whitney test. The 2 independent sample t test is used to test whether there is a significant difference (mean) based on 2 independent samples. The 2 independent sample t test is used in situations where it is assumed that the standard deviation of the 2 populations is unknown, but if the population standard deviation is known then the z test is used (Mann, 2013). In the 2 independent sample t test, it is known that the population variance is equal. To test the assumption of equality of variances of 2 populations, the Levene test can be used (Field, 2013). The comparative method approach intends to compare the value of one or more independent variables in two or more populations, samples or different times or a combination of all of them. Comparative research has a higher level of difficulty than descriptive research (Sugiyono, 2020).

The aim of this research is to analyze the implementation of entrepreneurship management that has been implemented in educational institutions in the Kapedi area. Another aim is to analyze the impact on financial management of implementing entrepreneurial management. The object of this

research is DARUN NAJAH SMKS which is an educational institution in the Kapedi area. The population in this study involved all students at an educational institution, totaling 55 students, involving several students as samples. The sampling technique for students at educational institutions used as research objects uses purposive sampling techniques with several criteria.

RESULT AND DISCUSS

Assumption of Equality of Population Variances

To determine whether there is a significant difference in product sales between class 2 and class 3 at a significance level of 5%, it can be used through: 1. Probability value approach; 2. Critical t value approach (t table).

Below is a table of t test calculations for 2 independent samples measured in this research using the probability value approach :

Table 2. 2 independent sample t test

		Independent Samples Test						
		Levene's Test for Equality of Variances		t-test for Equality of Means				
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference
Susu	Equal variances assumed	1,14	0,293	-8,499	35	,000	-1,806	0,213
	Equal variances not assumed			-9,007	34,743	,000	-1,806	0,201
Roti	Equal variances assumed	0,864	0,359	-7,201	35	,000	-1,394	0,194
	Equal variances not assumed			-7,562	34,354	,000	-1,394	0,184

Source: Data processed

Based on the results of Levene's test, for sales of soy milk a sig value of $0.293 > 0.05$ was obtained and for bread sales a sig value of $0.359 > 0.05$ was obtained, so the assumption of equality of population variances is met (homogeneous) so that in the next stage pay attention to the values in the row Equal variances assumed.

Know the sig value for the soy milk product in the row Equal variances assumed is $0.000 < 0.05$ so it can be concluded that there is a significant difference in sales of soy milk products between class 2 and class 3 at the sig 5% level; and the sig value for the bakery product in the row Equal variances assumed is $0.000 < 0.05$, so it can be concluded that there is a significant difference in sales of bread products between class 2 and class 3 at a sig level of 5%.

Below is a picture of the t test calculation for 2 independent samples measured in this study using the critical t value approach (t table) :

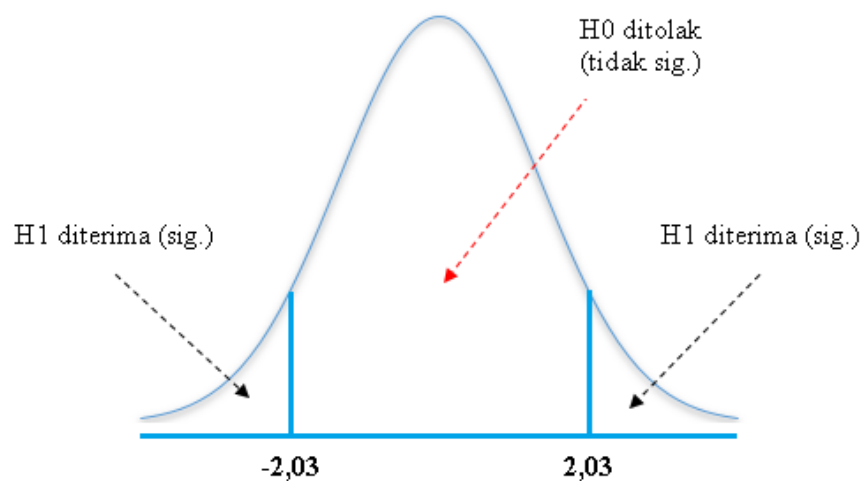


Figure 1. 2 independent sample t test

It is known that the calculated t value for soy milk products is -8.499 in the line Equal variances assumed and for bread products it is -7.201 in the line Equal variances assumed so the hypothesis is accepted (significant) and it can be concluded that there is a significant difference in sales of soy milk and bread products between class 2 and class 3.

Assumption of Normality

The assumption of normality is imposed on the 2 independent sample t test, namely that the first and second samples are assumed to be drawn from a normally distributed population. The normality assumption in the 2 independent sample t test can be ignored when the first and second sample sizes are > 30 (Mann, 2013). This is because it is based on nature central limit theorem. When the sample size is large, the sampling distribution of the t statistic will approach normal (Spiegel & Stephens, 2008).

Below are the results of the normality test calculations in this study :

Table 3. Normality test

		Kolmogorov-Smirnov ^a			Shapiro-Wilk		
		Statistic	df	Sig.	Statistic	df	Sig.
Susu	Siswa Kelas 2	,259	22	,000	,790	22	,000
	Siswa Kelas 3	,350	15	,000	,643	15	,000
Roti	Siswa Kelas 2	,304	22	,000	,773	22	,000
	Siswa Kelas 3	,419	15	,000	,603	15	,000

a. Lilliefors Significance Correction

Source: Data processed

Based on the results of the Shapiro-Wilk test, the probability value p value or sig for sales of soy milk products for class 2 students is $0.000 < 0.05$ and for class 3 students is $0.000 < 0.05$. Likewise with probability values p value or sig for sales of bakery products for class 2 students is $0.000 < 0.05$ and for class 3 students is $0.000 < 0.05$, so the normality assumption is not met. If the number of samples in one or both samples is < 30 and the assumption of normality is not met, the Mann-Whitney test can be used with a non-parametric approach.

Mann-Whitney Test

The Mann Whitney test is an alternative parametric difference between two means test using a t distribution reference (small sample size). This test is used to test hypotheses regarding the medians of two independent populations. The data type in this test is ordinal.

Below are the results of calculations using the Mann-Whitney test in this study :

Table 4. Mann-Whitney test

Test Statistics ^a		
	Susu	Roti
Mann-Whitney U	10,500	20,000
Wilcoxon W	263,500	273,000
Z	-4,938	-4,720
Asymp. Sig. (2-tailed)	,000	,000
Exact Sig. [2*(1-tailed Sig.)]	,000 ^b	,000 ^b

a. Grouping Variable: Siswa Kelas

b. Not corrected for ties.

Source: Data processed

Mark exact sig for sales of soy milk products is $0.000 < 0.05$ and value exact sig for sales of bread products it is $0.000 < 0.05$ so it can be concluded that there is a significant difference in sales of soy milk and bread products between class 2 and class 3 students.

CONCLUSION AND SUGGESTION

Conclusion

Based on the calculation results in this research, several conclusions were obtained including: 1. From the results of the t test for 2 independent samples, there was a significant difference in sales of soy milk and bread products between class 2 and class 3 students; 2. From the results of the normality test, the research results showed that the assumption of normality was not met so it was continued using the Mann-Whitney test; 3. From the results of the Mann-Whitney test, there is a significant difference in sales of soy milk and bread products between class 2 and class 3 students.

Suggestion

Based on the research results and conclusions above, it is recommended for future researchers to conduct research by comparing existing schools. To obtain better research results and have a wider impact compared to research currently being conducted. Where the results of this research can be used role model and references for further research with the same discussion and analysis techniques.

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