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Article

Business Analysis of Waqf-Based Business Enterprises at Pesantren Moden Gontor Putri 3

Andi Triyawan

Abstract: The purpose of this study was to determine the income, costs and revenue of the Gontor Putri 3 bakery. Want to know the efficiency of the bakery business in Karangbanyu Regency. The method used in this research is analytical descriptive by conducting a survey. The data used in this research is primary data. Data collection techniques use observation, interviews and documentation, while the process of analysis is quantitative descriptive. Using the R/C ratio, a value of 1.72 per month is obtained. This value indicates that the bakery factory in Karangbanyu is efficient because the value is more than one.

Keywords : Income; Cost; R/C Ratio; bakery business unit

Pendahuluan

Bread is a staple food made with a mixture of wheat flour and yeast. The development of bread in Indonesia has started since the Dutch occupied Indonesian territory and has developed until now. It is said that before developing in European countries, bread originated in Egypt and Mesopotamia. This bread was invented when they were looking for other ways to enjoy wheat, which was originally only consumed directly or mixed with water until it became a paste. It was cooked over a fire then hardened and stored for several days.

About 4,600 years ago in ancient Egypt one of the people forgot to dry the dough, so it was fermented by molds and after baking it produced a delicious and tender taste. Since then they have added yeast to flour dough so that it rises and then burned. Bread at that time was not as soft and delicious as it is now, even the way to make it was by trampling by foot and burning it using a primitive cone-shaped furnace. At that time, the bread-making workers were not paid with money, but with a piece of bread made by themselves. They were also referred to as "Breadwinners" which means people who struggle to get bread. Di Indonesia roti merupakan makanan yang cukup lama ada karena pengaruh dari bangsa penjajah yang dulunya mengonsumsi roti. Seiring perkembangan zaman, roti banyak mengalami perubahan dan juga variasi yang dibuat dengan berbagai rasa dan juga bentuk. Roti di Indonesia sudah ada sejak zaman Belanda sekitar tahun 1930, budaya makan roti biasa dilakukan orang-orang barat mulai dikenalkan pada warga pribumi dengan cara diperjual-belikan. Saat itu roti ini masih memiliki tekstur yang agak kasar dan keras.

In the 1950s, the taste and aroma of bread became more savory as butter began to be used, but the result was still dense and less fluffy because they made bread by developing it at room temperature and covering it with a wet cloth. Around the 1970s, breads filled with grated cheese or chocolate such as the long john (a long fried bread with butter filling or cheese topping) were introduced to the public until now.

Today, many modified breads from various countries have entered Indonesia with varying flavors and textures. As well as the diversity of flours used and with different and modern manufacturing techniques. With the advancement of technology, it doesn't take long for the latest breads from Taiwan, Hong Kong, America and France to reach Indonesia. This is evidenced by the rise of global network bakeries or foreign bakeries that open their outlets in Indonesia.

In Indonesia, we find an advantage of education compared to other countries. With the existence of schools and universities based on pesantren where the knowledge claimant lives in a disciplined dormitory. This is a step forward in the development of economic entrepreneurship, business units, cooperatives and sharia finance, in addition to being an educational institution or educational foundation but can also have the potential to improve and protect the economy in achieving economic

independence. While the economy in Pondok Gontor uses a protective economic concept that is used to help the cottage itself from the cottage for the cottage. Reviewing the many needs of its students, the Darussalam Gontor modern cottage provides its students with a bread and beverage business unit that can review the health of students by providing healthy, delicious bread and affordable prices. This sector also plays a major role in the development of the money circulation cycle in the cottage (Triyawan, A, 2016). However, its development has experienced stagnant steps and many obstacles, therefore a strategy is needed to organize steps in maintaining economic stability in Islamic boarding schools. Islamic boarding schools in Indonesia should be the main players in driving the economy through their independence. Islamic boarding schools are not only centers of religion, education, social and culture but also one of their advantages in playing a role in the application of the people's economy (Danar, 2013). The manufacturing industry sector is one of the business sectors that has great prospects and potential for the development of the country's economy because it produces food needs needed by the community. In addition to producing multiple effects from the development of industries (small, medium, and large) so that it will open up many broad employment opportunities for the people of Indonesia. Therefore, various ministries and agencies provide great support for the growth of new entrepreneurs, especially in the industrial sector.

The WUB IKM program is in the form of training for certain community groups, including Islamic boarding schools that are included in religious institutions. Entrepreneurship training facilities and production techniques provided to Islamic boarding schools are in the fields of :

- a. Food, Wood Goods and Furniture
- b. Chemicals, clothing, miscellaneous and handicrafts; as well as
- c. Metals, machinery, electronics and conveyances.

One of the virtues of instilling entrepreneurial power to boarding schools. With the santripreneur program, it is hoped that an entrepreneurial spirit will grow among students, which will become an economic force when the students return to society, because in pesantren various religious, social, and entrepreneurial and economic sciences are equipped. The function of pesantren, in accordance with Indonesian law number 18 of 2019 concerning pesantren, is the implementation of community empowerment functions oriented towards improving the welfare of pesantren and society (Kurniawati, 2020).

History records that the origin of the existence of pesantren is its economic independence. By utilizing the economic potential that exists in the pesantren in meeting the needs of its residents and in the development of its infrastructure. Even recently, some pesantren have proven to be able to become economic actors and empower the economy of the surrounding community. In social life, most boarding schools are very rarely present in the discussion of economic issues. In fact, it is not uncommon for pesantren to be considered as a burden on the economy because it involves providing employment with santri labor. This can be seen from the globalization and market capitalism that hit all levels of life so that people's interest in entering pesantren education institutions decreases. In addition to being the center of scientific civilization, pesantren are also the center of the economy as well, because pesantren have economic assets in addition to religious lessons, there is also a connection with the kyai, santri, alumni, and the surrounding community to become important capital in an economic activity (Triyawan, A., & Sa'idah, Q. A. 2022).

The need for a marketing strategy in the sale of products sold to overcome internal and external threats and competition, with this business unit, the cottage can ensure the quality of food consumed by its students. So strategic planning is also important to gain a competitive advantage and have products that are in accordance with what consumers want with the support of a marketing strategy. Marketing is a whole system of businesses that plan, or determine prices, promote and distribute goods and services that can satisfy the needs of existing buyers, and marketing also has a very important role in society because marketing involves various aspects of life, including economic and social fields.

Research Methodology

Basic Methods

The basic method used in this research is descriptive analytical method, which is a research method that focuses on current problems and actual problems by means of data collected first compiled, explained and then analyzed (Surakhmad, 1994). The technique of conducting research with survey techniques is a study that takes a sample of one population using a questionnaire as the main data collection tool (Singarimbun and Efendi, 1995).

The sampling of the research sample area was chosen deliberately, namely sampling based on characteristics or traits that were already known beforehand in accordance with the interests of the researcher. This research was conducted in Karangbanyu Regency which is one of the bread factories in Pondok Modern Darussalam Gontor.

The bread factory costs referred to in this study are the costs actually incurred by workers which include the cost of using non-family labor, purchasing materials and other means of production.

2. Calculating bakery revenue

To calculate the revenue of the bakery, namely by multiplying the amount of production per month by the selling price per unit formulated :

$$TR = P \times Q$$

Description :

TR = Carrot farming revenue (Rp)

P = Carrot production price (Rp/Kg)

Q = Carrot production yield (Kg)

3. Calculating bakery revenue

To calculate the income of the bakery, namely by calculating the difference between revenue and farming costs, which is formulated as follows :

$$\Pi = TR - TC$$

Description :

Π = Farm income (Rp)

TR = Carrot farming revenue (Rp)

TC = Total farming cost (Rp)

The method used to determine the efficiency of the bakery used the formula :

$$\frac{R}{C} \text{ Ratio} = \frac{\text{recipients}}{\text{cost}}$$

From the above formula, the criteria for the R / C Ratio can be found as follows :

If R/C Ratio > 1 then the bakery is said to be efficient

If R/C Ratio = 1 then the bakery is BEP (Break-even)

If the R/C Ratio < 1 then the bakery is said to be inefficient.

Results and Discussion

The history of the establishment of RDM is the same as the history of the establishment of convection and also other sectors in the Gontor hut. Before the existence of the RDM business unit, bread needs in Gontor Putri 3 were stocked by Nabila bread from Ponorogo. This is because the Bakery Latansa Gontor Center was not yet available. Therefore, the bread needs of the Gontor cottage were stocked by Nabila bread temporarily.

After a few years, Gontor Center established the Latansa Bakery business unit. After the production of Bakery Latansa was quite a lot and was able to supply the needs of the Pondok branch. So we stopped ordering bread to Nabila and switched to Bakery Latansa. However, over time Gontor also established various branches spread in different areas and the needs of its students were more, therefore Bakery Latansa in the center was not sufficient, while the needs of Gontor Putri 3 students for bread were quite a lot. And the supply from Gontor does not meet the needs of the santri. Distribution is carried out only once a week. While the number of santri of Gontor Putri 3 has reached 1000 santri. As we know, female santri are very fond of buying snacks and food. So that the bread

stock will run out in a very short time. Because of some of these things, the idea finally emerged to establish a bakery in each of its own branches. And make their own bread.

We then submitted the idea to the leader Ustadz Syukri, and he strongly agreed and supported this program. The establishment of this business unit began by sending several delegates from ustadzah to learn how to make bread. Studying in Kediri, attending bogasari tataboga seminars and several other bread-making seminars. Incidentally, we have also provided a place of business for RDM in the As-Syifa building, together with BKSM and Taylor.

1. RDM as an educational tool for Ustadzah

However, the actual background of the establishment of this RDM business unit is as a means of education. Who is being educated here. Of course, the one in charge of RDM is Ustadzah. What is the form of education.

- a. Responsibility Education.
- b. Sincerity Education
- c. Earnestness Education
- d. Sacrificial Education
- e. And there are many more educational factors gained from being assigned to manage the RDM sector..

One way to help the lodge is to be assigned tasks in the business sectors. What are you giving responsibility for in the business sector? Of course to give *education* as explained above. Just as the students are given the task of organizing in OPPM to look after the canteen, look after the coop, look after Kopda, etc., teachers also get the same task, namely being responsible for their respective sectors. In addition to getting education like organizing in the OPPM sector, teachers who are engaged in this field can also learn creatively in developing businesses owned by the cottage, how to compete with outside bread products so that the health of the santri can be controlled by looking at the quality that can be monitored by the cottage itself. Apart from looking at the ingredients used, the cottage also strives to provide as hygienic as possible to create bread products that are not only quality, healthy, and friendly to the pockets of its students.

3. Economic Protection.

Since its establishment, Pondok Modern Gontor has had a spirit of independence. Gontor is a private boarding school, not a state boarding school. Because it is private, it must fulfill its own needs. For this reason, we are taught with the spirit of independence. Including independence in managing the cottage, the development of cottage operations is by establishing its own business unit, to meet its own needs. As well as protecting the cottage economy. By using a system like this, the circulation in the cottage is even more secure and we can also control the quality of the goods in it, instead of taking the kulakan to the Chinese, foreigners, it is better to make it yourself. Because with us buying outside products can harm us ourselves, because many of our friends we need to help by choosing domestic goods. Rather than helping the economy of other countries, we should help the economy of our country. This means that financial circulation as much as possible is within the scope of the economy itself, if the circulation occurs within the cottage then the financial circulation will help the people who are in it and with other environments. And all financial circulation must return to the santri, to the hut, *not to the Kyai*. From students by students For students.

4. Enforcing Discipline

If the needs of the students are not met by the boarding school itself, they will always depend on their daily needs outside. Shopping at Alfamart, Indomaret, shopping for bread at other stores and so on. In addition to disrupting the protection economic system that is based on the spirit of independence, with the ease with which students can go in and out of the cottage environment, the students will be more difficult to regulate in their discipline. So with the establishment of economic units such as snatri cooperatives, Kaffa mart, Ladema, Kafe', UKK, Tailor, and RDM itself means that the cottage has tried to meet the needs of its students to minimize the entry and exit of the cottage.

Because if you have left the cottage, it will be vulnerable to violations of discipline. Because directly the students will always compare the life inside and inside the cottage, and they will be vulnerable to the influences of the outside community.

Gontor Putri 3 Bakery Factory Cost

Costs are the value of all necessary economic inputs and expenses, which can be estimated and can be measured in the form of objects and services during the production process. These costs are sometimes categorized based on daily, weekly, monthly, and annual reports, but reasonably these costs are incurred during the month or once a week due to the costs of tax dependents, rent, materials, etc.

The costs incurred at the bakery for one month can be seen in Table 1. The bakery costs incurred are in accordance with the needs of the production materials in that month. Workers in the bakery do not incur any costs to produce bread, the costs that are actually incurred by workers include transportation costs, due to the cost of production flour, the cost of eating workers, etc. are all borne by the shop itself. The second largest cost is the cost of payment to Mr. To because in its daily production circulation this bakery provides daily ingredients to produce bread such as flour, eggs, sugar, bananas, lettuce and others. These daily needs exist because of the need for fresh and directly produced ingredients such as eggs, lettuce, cucumber, and tomatoes. This is done in order to maintain the quality value created so that the products that come out besides getting a delicious taste we can also get a fresh and beautiful appearance as well.

Table 1. Factory Costs of Gontor Bakery Putri 3 per Month in the Month of Dhulqo'dah 1443.

1	Description	Cost
2	Base salary	Rp 2.648.832
3	Salary Benefits	Rp 2.089.125
4	Oil	Rp 102.000
5	Photo Copy	Rp 4.500
6	Sausage	Rp 9.164.000
7	Plastic bag	Rp 647.000
8	Pizza Cardboard	Rp 3.900.000
9	Bread ingredients	Rp 1.770.000
10	Printer	Rp 407.000
11	Service Showcase	Rp 650.000
12	Mrs. Risti	Rp 67.000
13	Ingredients	Rp 93.000
14	Food Worker	Rp 16.000
15	Mr. to	Rp 17.064.700
16	Pak to	Rp 13.211.000

17	Transfer	Rp	30.000
18	lemon	Rp	580.000
19	Guest Budget	Rp	1.429.070
20	Guest Budget	Rp	373.000
21	Lpg	Rp	2.360.000
22	Lpg	Rp	1.755.000
23	Patchwork Budget	Rp	3.020.000
24	Amidas	Rp	120.000
25	Mandatory cut	Rp	5.000.000
TOTALLY		Rp	66.501.227

The average cost in one month of production in the bakery is Rp. 81,862,727 per month. with the data above we can review that the most expenses are at Pak To, because every day RDM needs fresh ingredients that we can get through Pak To. And there are also many expenses that we can review from equipment costs, whether it's service, etc.

Production and Revenue of Gontor Bakery for Daughters 3

Production is a process by which some goods and services that have minimal value are converted into goods and services that have a higher or maximum use value. The result of the process is called a product (Bishop and Toussaint, 1979). Production in this study is the amount of bread produced in a certain period of time and sold in packaged form. So what is sold by RDM to its students is already in the form of packaging, both bread and drinks, besides bread in RDM Gontor Putri Campus Three is not only centered on innovation in making bread but there are also various drinks such as milk, tea, Pudot (pudding sedot), turmeric tamarind, soy milk, etc. In RDM we are not only centered on innovation in making bread, but there are also various drinks such as milk, tea, Pudot (pudding sedot), turmeric tamarind, soy milk, etc. At RDM we not only center production with taste but with health quality for its students. In addition, we can also find Pudding, Agar-agar, ice cream, as well as with salads. bakery revenue is influenced by several factors such as the size of the factory, the type and price of the factory commodity being cultivated, the interest of the seller played by the community. Because bread is a staple food that can be consumed by various groups at various prices, affordable, and can be enjoyed wherever it is and by all age groups, so even small children and those who are approaching old age can enjoy it because the bread produced is healthy. Revenue in the bakery is calculated based on the multiplication of growth because employment and investment opportunities in the bakery are still very limited (opportunity cost equals zero). Bread factory revenue is the difference between bread revenue and bread factory costs in a production month. A company is said to maximize its total profit in the short term if the difference between bread production and the selling price of the bread is stable. The average price of bread per package is Rp. 3,500.00 with a production of 500 pcs / day so that a revenue of Rp. 141,429,500 / month is obtained. said can review this by looking at the table provided below.

The average income from bakeries in Karangbanyu District, Pondok Modern Darussalam Gontor Putri Campus Three in the month of Dhulqo'dah can be seen in Table 1. Table 1 shows that the average income from the bakery for workers at the RDM bakery is IDR 32,500 per day. A commonly used economic measure to describe the performance of business economic sectors and commodities is the R/C ratio (revenue and cost ratio) which shows the ratio between revenue and costs of the bakery. The amount of revenue and costs incurred by workers can be calculated as the

R/C ratio which shows the efficiency of the bakery. The R/C ratio of bread in Karangbanyu District is 1.72. This means that every one rupiah of costs incurred will generate revenue of 1.72 rupiah. The R/C ratio value that is greater than one provides information that the farming business carried out by bakery workers in Karangbanyu District is efficient.

Kesimpulan dan Saran

Conclusion From the results of the analysis, the following conclusions can be drawn:

1. The revenue obtained by the Gontor Putri 3 Bakery Factory is Rp. 141,429,500 per Month with
2. Costs incurred amounted to Rp. 81,862,727 Month
3. The calculation of the R / C ratio of 1.72 shows that the Gontor Putri 3 Bakery is efficient.

Advice

1. Efforts need to be made to continue to increase production by selecting quality ingredients and maximizing workers in making bread so that the taste is guaranteed and increase buyers.
2. The use of quality materials needs to be controlled so that their use remains efficient.
3. Continue to pay attention to the hygiene of product ingredients in processing and packaging, because in addition to paying attention to the quality of the taste we must also pay attention to the health of the food that will be consumed by the community..

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