

REACHING OUT FOR “SANG LAIN” TO FORMULATE THE PERFORMANCE MEASUREMENT OF *KOPERASI PONDOK PESANTREN* IN INDONESIA (ISLAMIC BOARDING SCHOOL COOPERATIVES)

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ABSTRACT

The purpose of this study is to explore the other side of the *Koperasi Pondok Pesantren (Koppontren)* (Islamic Boarding School Cooperatives) which is more on the spiritual side that later can be used for Koppontren performance measurement formulation. Where as a new concept that more mensyari'ahkan Koppontren compared with measurement performance that is still tardisonal, Balance Scorecard, and CAMELS. Measurement of performance that is in line with Koppontren's main objectives, that is, other than as a social organization (which is still searching for information) as well as the organization of da'wah. Where there is a need for performance measurement that sees spiritual performance (God) not on financial performance. Research to reveal the related social phenomena, nature, and more spiritual that exist in Koppontren with transedental phenomenology method. The use of transcendental phenomenology method because the author wants to capture the meaning in a reality that is in Koppontren to explore the meaning of "the other" is more spiritual. The meaning implied in every reality of life Koppontren with fellow (social), Koppontren with nature, and Koppontren interaction with God (spiritual). Thus, there will be deep feeding of the "other" in Koppontren's social, natural, and spiritual reality. The study found "the other" which is honest, professional, and trustworthy as the basic value used for Koppontren's performance measurement formulation. Based on this concept, Koppontren's goal is captured on three sides consisting of the social side, the natural side, and the spiritual side. Where the concept is based on the spiritual side, based on the provisions of shari'ah, which not only focus on the world but also ukhrawi.

Keywords: Phenomenology-transedental, Cooperative (*Koperasi*) Performance, Measurement For Islamic Boarding School (Pondok Pesantren)

INTRODUCTION

The performance measurement system can be compared to the dial indicator in the aircraft cockpit, which can provide detailed information on the flight aspect the pilot needs, such as information on fuel, speed, altitude, objectives, and other information. Why can a performance measurement system be compared to something as important as that? Because performance measurement systems are tools that can provide complex information for managers to set appropriate strategies or decision-making to develop entities. Niswatin, et al (2017) stated that company's performance is a reflection of management performance, because the success of the company is determined by the ability of management in managing all existing resources. Currently, there are many different methods of performance measurement, but all as if only oriented on finance. Researchers present several performance measurements on financial entities both banks and Koperasi s in order to have a high profit to be called a company with good performance. Neely et. al. (2005) explained that there are various methods that are popular today, there remains the most popular measurement motion today is the Balance Scorecard (BSC). Kaplan & Norton (1992) explained that there are several indicators in performance measurement by using BSC that is, (1) financial perspective, (2) customer perspective, (3) internal business perspective, (4) innovation and learning perspective. BSC continues to maintain traditional financial measurement (financial perspective), development to non-financial perspective is done in order to achieve the target profit in the financial perspetif.

Furthermore, in addition, there BSC as one of the most popular method today, based on Circular Letter (SE) no. 6/23 / DPNP related to the Bank Rating System of Commercial Banks, states that for the assessment of bank soundness includes assessment of CAMELS factors, namely: (1) Capital (capital), (2) Asset Quality, (3) Management, (4) Earnings (profitability), (5) Liquidity, and (6) Sensitivity to Market Risk Yusuf (2016) Sharia health Koperasi with CAMELS method, from the research stated that the factors in CAMELS mostly emphasize on the financial aspect, where the financial portion is bigger than the non-financial aspect.

The researchers are inspired to stimulate the creation of small changes, which accompany the sharia Koperasi actors, especially on boarding school Koperasi s to implement the proper sharia'ah accounting. In addition, the researchers want to

contribute a bit with the development of syari'ah Koperasi . As the saying goes "bit by bit in a long run will turn into a hill". So, starting from small things first will undoubtedly create great things there. The researchers begins with "*Sang Lain*" from the performance measurement formulation based on the existing phenomenon on the research site (*Koperasi Pondok Pesantren An-Nur 1*), which is not solely related to finance that is more emphasis on the principles of shari'ah (Islamic) and ethics syari ' ah based on business reality in sharia organization (*Koperasi pondok pesantren*) which can not be separated from social and religion problem. "*Sang Lain*" here is another side that will be traced by researchers. *Sang Lain* where it is not only on the financial side but rather consider the spiritual side. Tracing Islamic values that have a concern for the vast stakeholders, namely God, human, and nature, are presented in the daily activities of *Kopontren* which can be researchers of the blessing to give a new color of performance measurement of a shari'ah entity not only in black and white financial value, but the color of Islamic values that researchers are searching for in the daily activities of *Kopontren An-Nur 1*.

A thinking that *menlengibar* thinking or *perturan* related performance measurement Shariah *Koperasi Pondok Pesantren* which is basically a cooperative as a different organization. The researchers say it is different because basically *Koperasi* is an organization that is familial and *gotong-royong*. Moreover, *Koperasi sharia* that grow in the environment of a *pesantren* so organizers not merely social organization but also *da'wah* organization. In the sense of an organization that conducts its business practices well and according to Islamic syari'ah. So that can spread the values of goodness to the public. Thus, the treatment of *kinerja* should also be different from the conventional organization. so that the future is more directed to *Sang Lain* side which is the spiritual side that ultimately the shari'ah-an organization can look its performance, not just the financial side, which is no longer a priority here.

Based on the above exposure, the research focus is to explore the "*Sang Lain*" ("other") performance measurement used as a formulation of performance measurement system of *Koperasi Pondok Pesantren* (Islamic boarding school cooperative) that reflects the tradition and culture of Islamic boarding school.

The Relevance of Shari'ate Enterprise Theory (SET) with *Kopontren* Performance Measurement

Shari'ate enterprise theory explains the most important axioms that must be underlying in every concept-setting is God as the Creator and the Sole Owner of all the resources that exist in this world. Triyuwono (2009), in principle, Sharia'ate enterprise theory provides the form of ultimate responsibility to God (vertical) which then elaborated again on the form of responsibility (horizontal) to human beings and the natural environment. The equilibrium value contained in the SET is a concern for broad stakeholders, namely God, human, and nature. Sharia'ate enterprise theory among researchers can be used as the theoretical basis to measure performance in three things that are: 1) material, 2) mental or social, and 3) spiritual. Measurement of performance accountability is not only to fellow human beings but to God.

Performance Measurement in Islamic Perspective

Rivai et. al (2005), performance appraisal is more viewed as a social process and communication process than just a measure. Performance appraisal is not only about finance, but also in the social and organizational psychology. Rivai et. al (2005), performance appraisal is widely used to improve performance, establish organizational goals, identify training and development needs. In addition, performance appraisals are widely used for validation study criteria, determining organizational needs, re-emphasizing power structures, and human resource planning.

Rivai et. al (2005) stated that the benefit of performance appraisal for all parties is that they know the benefits they can expect. The existence of this performance appraisal makes the existing parties within an organization can work with the existing operational standards. The parties concerned in the assessment are 1) the person assessed (the employee), 2) the appraiser (supervisor, supervisor, manager, manager, consultant), and 3) the company.

Based on the Islamic worldview the performance orientation is not only for maximizing profit as the use of conventional performance appraisal methods, but the performance orientation needs to cover a broader and more comprehensive dimension, ie the welfare of stakeholders including investors, employees, customers, suppliers, communities, / social and future generations.

Legitimacy for *Koperasi Pondok Pesantren*

The theory of legitimacy is a mechanism that supports the organization in implementing and developing social and environmental disclosures. Social perceptions of organizational activities are reported to community expectations. Organizational activities is according to the moral values, culture, economic and social actions that develop in the environment around the organization.

This study aims to measure the performance of *Koperasi* that is not only based on financial measurement but also based on social and spiritual this is because the *Koperasi* environment is at boarding school. So, this theory is quite basic that is with the researcher entering a "habit" at syariah boarding school based on measurement of cooperative's performance of boarding school. Accountability that is not only to humanity (horizontal) but also to God (vertical).

RESEARCH METHODS

This research uses the qualitative research, that is research that is naturalistic and done on the object naturally. Natural objects are objects that develop as they are, not manipulated by researchers and the presence of researchers does not really affect the dynamics of the object. With qualitative methods, the data of feelings, norms, beliefs, habits, mental and cultural attitudes adopted by a group of otang can be found (Moleong, 2014).

In an effort to seek an understanding of a meaning and concept of performance measurement for pondok pesantren Koperasi and how to explore awareness through several stages, the researcher uses phenomenology approach. Thus, by using phenomenological approach, the researcher observes every action of every behavior on the object of research which will make the researchers aware of what "*Sang Lain*" can be used to formulate the Koppontren performance measurement system.

Husserl's transedental phenomenology aims at finding the essential or essence (eidos) of the phenomenon. In search of the essential begins from letting the phenomena speak for itself without being accompanied by presuppositionlessness. Husserl's opinion explains that first; we must eliminate from our actions all the beliefs we have up to now, covering all our knowledge. Let the idea guide all of us through our reflection on (the identity) from the beginning into Cartesian ideas of a science that will be confirmed as radically as possible (at the level of its purity), which eventually embraces all knowledge.

The role of researchers is as an instrument as well as as a data collector. The presence of researchers is necessary, because starting from the process of collecting data, observations, interviews, and observers of the informants conducted by the researchers themselves, therefore, at the time of data collection process, researchers must make careful observation and should dig information as detailed as possible without leaving even a small information. The data collection procedure is done by observation, interview, and documentation. Using Husserl's transedental phenomenological data analysis techniques, consisting of five stages include: 1) noema, 2) noesis, 3) epoche (bracketing), 4) intentional analysis, 5) eidetic reduction (Husserl: 1982). The location of the research was conducted in one of *Koperasi Pondok Pesantren* (Islamic boarding school cooperative) in Malang Regency, East Java, Indonesia. With the data source used is the primary data and secondary data.

The researchers check the validity of the findings by: 1) extension of observation, 2) improvement of persistence, and 3) source and time triangulation. Then, the researchers perform the stages of research with three stages, consisting of: 1) research preparation phase: a) formulate the topic and make the interview guide, b) describe the research backline, c) select the informants and the location of the research according to the topic, d) ; 2) the implementation stage of the research: a) data collection, b) data preparation, c) data analysis, and d) drawing conclusions; 3) the report writing phase.

RESULTS AND DISCUSSION

The explanation in this section of the researchers will be presented in 3 (three) sub-sections which correspond to *Sang Lain* in the social, natural, and spiritual phenomena occurring within the research

The Meaning of *Sang Lain*: An Honesty as a Reality Comes Amid Koppontren

Honesty is one of the values that the researchers met in a long search in Koppontren. It comes from a meaning phenomenon that occurs as long as the writer passes *Sang Lain* koppontren. First, related to the operational hours of Koppontren which never disrupt time of worship. There is a sense of being caught that management teaches employees and members of koppontren to be honest to the time owner is God, not stealing worship time to keep on working. They will change to work if the time of worship comes. Secondly, there is a hard prohibition for Koppontren employees to receive tips (rewards) in any form, whether money or goods. This teaches the meaning if man can not accept something that is not his right. Management teaches honestly that bermuamalah correctly, with the meaning of employees or members implanted if we have to reject firmly if it is not their right. Third, management is always transparent to Koppontren's financial position report. Management distributes financial reports to employees and members every month as a form of openness and honesty of management to employees and members of Koppontren. Like an interview quote with the following chairman:

"... we are transparent about that (financial position report) to employees, every month we share this report in front of everyone, we do for so let them work honestly, then they feel that later will be seen by all people and surely by Allah, so they can be careful. We usually hang on the notice board of Koppontren. We also record transactions at that time as well (when the transaction occurred) ... "

Based on the value of *Sang Lain*, honest meaning that ultimately leads us to the conclusion that Koppontren should consider the operational time with the hours of worship and do not want to reduce the worship time, management instills transparent principles, and always remember if responsibility is not only to man but to God the the highest stakeholders. With indicators as follow: (a) making an operational schedule adjusted to the time of worship, (b) resting if the time of worship arrives (adzan reverberate), (c) making rules for not allowing to receive tips in any form (gratification), (d) transparent / open management by

regularly distributing reports of financial state to all employees and members, and (e) implementing dakwah consistently (always behaving well with honesty and transparent).

The Meaning of *Sang Lain*: Professionalism will Protect a Good Name of Koppontren

Professional is another meaning that the researchers find in Koppontren phenomenon, which is inherent in Koppontren's body. Koppontren grows and develops with the principle of professionalism is good. A simple phenomenon that the researchers observes in the life of Koppontren so that raises a meaning to the existence of professional principles in Koppontren is the first, simple phenomenon in which Koppontren always give salaries to employees who are known as *santri* (fellow students). However, Koppontren still gives a decent salary to the *santri* who are real employees. Giving payment is always right on time.

Second, in addition to professionalism, in the form of commitment of Koppontren on others. Professionalism is also shown in the form of managing human resources Koppontren. It happens when the selection of HR Koppontren, management has a very considerate skill, knowledge, and attitude. If, the employees are not competent in their field and forced to keep working it will harm the two parties, it is avoided by Koppontren. In accordance with the following description of Mr. Sholeh:

"... if suppose we take the employee randomly, who will be responsible, even there will be the fear that this action would damage the good name of Koppontren ... Still, we filter them though they are our own fellow, pity on them if they don't have the expertise on the needed field which can cause burdensome for them. And surely for those who want to be sincere ...".

Working with high professionalism that Koppontren do other than as a form of responsibility of Koppontren to the fellow human being (horizontal) that is also the responsibility of Koppontren to the Creator (vertical). Koppontren Management implements a form of Koppontren da'wah activity to spread good things by doing business well, working well, and as a form of obedience to Allah SWT. Since obedience to God is not merely a relationship between man and the God but also with human beings with each other also the natural surroundings. It is also applied by Koppontren in keeping good relationship with others and to Allah SWT. The meaning is researchers can search for from a simple phenomenon but gives a new loophole in Koppontren's performance measurement.

The meaning exists in an interaction that exists in Koppontren, the interaction that takes place between management, employees, and Koppontren members. Professionals who appear in a high commitment to others as a form of social reality based on God. Furthermore, professionalism can be seen from the management of human resources by management with the aim to always behave well and affection to others; later, it will bear indicators such as (a) *SHU* (Net Income) is distributed fairly and regularly, (b) employees' salaries are distributed on time with appropriate amounts, (c) *RAT* (general meeting of cooperative) is performed routinely and on time, (d) employees are suitably adjusted to the area of their expertise, (e) selection of employees with consideration, ability, knowledge / education, and attitude, and (e) the existence of the division of management tasks in accordance with the field and ability.

The Meaning of *Sang Lain*: Amanah as a Lifestyle of Koppontren

Trust value is what I find in every breath of Koppontren. The greatest meaning the researchers have found in the phenomena that exist in Koppontren. The Koppontren guidelines are used as a guide in executing Koppontren's vision and mission. The meaning of trust as the first Koppontren's guidance appears in a tradition built by Koppontren by always giving priority to alumni of the boarding school to become employees and or members as citizens of the Koppontren. This kind of tradition is not merely favoritism because *santri* themselves who only recruited to work. However, it is done in order to maintain {ukhuwah} with fellow alumni of boarding school. Thus, Koppontren used as a container for ukhuwah to stay well. Because Koppontren has awareness if ukhuwah is one of the mandate to God to always be maintained and practiced.

Another form of ukhuwah that the researchers understand in the phenomenon that occurred in Koppontren is a helpful attitude that is so very visible in Koppontren. When the researchers follow the activities in the shop which is one form of business Koppontren that is where the researchers find a simple but implied phenomenon of eating. At that time the store cashier was not there on the spot and without or pushing to replace the cashier's job, *Sang Lain* employees directly took over responsibility for serving the consumers who wanted to pay. And it does not just happen to one or two consumers but there are some consumers. Not a big deal, but the effect is great, helping each other unconditionally. Probably, it is not one's activity, but the value that exists in the activity, the helpful attitude instilled in Koppontren.

In addition to the help implanted, Koppontren also provide a container for criticism and suggestions between citizens Koppontren, both management to employees and vice versa, fellow employees, and all members of Koppontren, even consumers are also entitled emmberik criticism and suggestions kepada Koppontren. It is a form of ukhuwah run by Koppontren to remind each other to be better. Because Koppontren remember and assume if all it is a family Koppontren that can make Koppontren stay alive.

Second, the principle of trust that the researchers understands in the phenomenon Koppontren activity is the attitude of sharing Koppontren against others as a form of ritual worship to God and social. It is seen from the principle of Koppontren where *SHU* (Net Income) is used for the benefit of boarding school. The researchers interpret this as a form of social ritual in the form of donation that Koppontren do to boarding school. In addition Koppontren share in the form of zakat, giving to all eligible people, not only to members of Koppontren, but to the wider community. Zakat Koppontren remove from *SHU* (Net Income) part of every year.

The tradition of sharing to others indirectly instilled in the employees and Koppontren members to always do {sincerity}. Ikhlas is the third meaning as a form of trust that appears in Koppontren. Sincerity is evident from the expression of happiness that so visible from Koppontren members. And also from the unceasing gratitude always Koppontren members say to Allah, because they can share with others. Like the little things that researchers hear from every Koppontren employee's mouthpiece when the employee finishes serving the consumer always say hamdalah. This researchers take this as a form of sincerity that transformed into gratitude can share services to consumers. Things that are aligned expressed by the chairman of the board Koppontren, as follows:

“...we feel so contented if we can share to those who are in need. Seeing them (those receiving zakat, infak, and donation) look happy, we also feel the happiness, we are grateful that we are still able to help for others ... ”

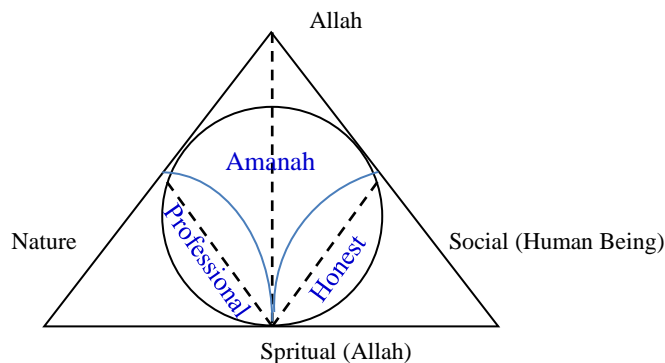
In addition to sincere in sharing, other things also appear on sincerity in work. It appears to be friendly, giving the best waitress and I am always grateful to the hamdalah that employees always show to consumers. When the researchers follow the activities in Koppontren so visible from the expression of the face of the employees, until the researchers feel if the writer in the position of consumers would be happy with the services provided by Koppontren who are so sincere in communicating with consumers.

The fourth meaning of *Amanah* that the researchers achieved is the interaction of Koppontren with the surrounding {nature}. Koppontren runs a cleaning Friday every week, Koppontren provides a place around Koppontren, to avoid polluted nature from garbage, and Koppontren also runs a government program to plant a million trees. The meaning of the fifth amanah, which the researchers finds in Koppontren operational activities that run sesitah Government Regulations related to the provisions of shari'ah and keep running in accordance with the vision and mission Koppontren.

All things done by Koppontren is a mandate that is run for God's sake. Any activity that goes with the guidance that all goodness is all done solely for the purpose of seeking God's blessings, remembering Allah is the highest stakeholders in Koppontren life. Amanah as a da'wah organization, trust as a social organization, trust as an organization that cares about nature, and amanah as a form of spiritual organization, it will all berlusan because Koppontren remember the existence of God in every breath Koppontren. Raising if everything that comes from God will return to God, all things that ultimately center on God.

A meaning that becomes dominance between the two other meanings is *Amanah* that is a guideline which turns to be basic Koppontren to run its business. By always running ukhuwah that is entitled work sincerely, always be friendly to the surrounded nature, obedient and obedient to the provisions of shari'ah, walking according to the vision and mission of the organization, and work as a form of missionary organization intended for God. With indicators (a) attitude of help between management, employees, members, and customers, (b) accepting criticisms and suggestions from external and internal parties, (c) Provision of zakat, infaq and alms from *SHU* (Net Income), (d) providing the best service (e) always pronouncing basmalah at the beginning of the transaction and at the end of the transaction of giving thanks and hamdalah to the consumer, (f) Maintaining the conservation of the natural surroundings, as a form of CSR implementation, (g) providing products sold and services (h) making financial statements of Koperasi s in accordance with Shariah (to calculate assets, debt and capital), (i) creating reports on funding sources, (j) Organization activities in accordance with the vision and mission that has been made, and (k) running da'wah by always running the mandate in running according to the provisions of shari'a.

The Picture of " *Sang Lain*" ("The Other") in the Koppontren Performance Measurement Formulation



In the picture, it appears that *Sang Lain* writer finds in the life phenomenon in Koppontren consisting in the social, natural, and spiritual side that in life it appears to be another consisting of honest, professional, and trustworthy. From the results of research that the researchers do, observing the phenomenon that occurred in Koppontren menghasilkan a synthesis that can be used as a complement in pengukuran Koppontren performance to more mensyari'ahkan institution, both in daily operations and performance measurement of operational results.

CONCLUSIONS, LIMITATIONS, AND IMPLICATIONS

It was concluded that the Koperasi performance of syria dormitory is not only understood as a business organization that creates high profits so that *SHU* (Net Income) generated from Koperasi business is also high as an economic performance, but also found an understanding of social performance, performance towards the natural surroundings, and spiritual performance that it is Koperasi stakeholders must be understood. Although if reviewed further, there is still intervention of economic or financial performance (performance financial) which is targeted by management.

The reality captured by the facts is empirical against the existing phenomenon. Thus, from this topic, it raises the meaning of *Sang Lain* about the formulation of performance measurement *Koperasi Pondok Pesantren*, is as follows:

The First Meaning of *Sang Lain*: Honest

In the context of honesty, there are few meaningful phenomena caught by the researchers' letters. The meaning that finally leads us to the conclusion that Koppontren so consider the operational time with the hours of worship and do not want to reduce the worship time, management instills transparent principle, and always remember if responsibility is not only to man but to God the highest stakeholders.

The Second Meaning of *Sang Lain*: Professionalism

The phenomenon that occurs leads us to a meaning for being professional in work. The meaning that exists in an interaction in Koppontren, the interaction takes place between management, employees, and Koppontren members. Professionals who appear in a high commitment to others as a form of social reality based on God. Furthermore, a professionalism can be seen from the management of human resources by management with the aim to always behave well and affection to others.

Other Third Meaning of *Sang Lain*: Amanah

A meaning that becomes dominant between the two other meanings. Amanah is a guideline which becomes the basic Koppontren to run the business. By always running ukhuwah, everybody works sincerely, always friendly to the surrounded nature, obedient and obedient to the provisions of shari'ah, walking according to the vision and mission of the organization and work as a form of missionary organization intended for God.

The limitations of this research are: (1) limited observation time and researcher's involvement in very short research sites, so there are still limitations on understanding and interpretation of the performance obtained and (2) the limitations of the research sites are only in small scope, so the result of this research has not been able to be equated to the context of different and wider objects.

This research can give three implications: (1) relate to management on research site to be able to improve its performance, economically, socially, and especially spiritual, considering the status as syari'ah organization, (2) relating to regulator, that is

suggested to the cooperative institution and SMEs as supervisors of Koperasi Shari'ah. It is time to improve the indicators or aspects of performance measurement used to assess the health of Koperasi, especially *Koperasi Pondok Pesantren* that is not only based on financial criteria, but also pay attention to and supervise from the social, and (3) as for the next researcher, they should develop the research focus by selecting a broader site and a longer time span, so as to find a broader and deeper understanding and meaning related to other values for performance measurement formulas especially *Koperasi Pondok Pesantren*.

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