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**ECO PRINT BUSINESS ACCOUNTING SIMULATION IN  
ENTREPRENEURSHIP TRAINING FOR STUDENTS OF  
ASWAJA ISLAMIC BOARDING SCHOOL**

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**Abstract:**

This study aims to assess the impact of Eco print-based business accounting simulations on improving financial literacy and entrepreneurial mindset among students at Pondok Pesantren Al-Umm ASWAJA. In the modern era, Islamic boarding schools are encouraged to integrate skills and entrepreneurship education into their curricula to prepare students to face challenges, particularly in the creative and digital economies. The study consists of two main stages: observation and interviews, followed by the training session. The first stage involves identifying existing issues through observation and preliminary interviews with the pesantren leadership, which is essential for designing a targeted training program. The second stage focuses on the implementation of the Eco print and basic business accounting training. The training includes theory presentations, practical exercises, and a simulation of basic accounting concepts such as cost calculations and financial reporting. The results of the pretest and posttest evaluations revealed significant improvements in the participants' knowledge of Eco print techniques, basic accounting, and entrepreneurship. The findings suggest that integrating Eco print techniques with business accounting simulations positively influences the participants' financial literacy, entrepreneurial mindset, and awareness of

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sustainable business opportunities. This training not only enhances practical skills but also fosters an entrepreneurial spirit, which is crucial for students in the modern business world. The study concludes that a hands-on approach in learning, particularly one that combines creativity with financial literacy, is an effective method for enhancing the entrepreneurial potential of Islamic boarding school students. The outcomes indicate a promising approach to integrating traditional Islamic education with modern entrepreneurial skills, providing a solid foundation for students to succeed in the evolving economy.

**Keywords:**

Eco Print, Business Accounting, Financial Literacy, Entrepreneurship, Islamic Boarding School, Training

**Introduction**

Islamic boarding schools are Islamic educational institutions that have strong historical and social roots in Indonesia. The existence of Islamic boarding schools not only functions as a religious teaching institution, but also has great potential in developing life skills for its male and female students. Based on data from the Indonesian Ministry of Religion, the number of Islamic boarding schools in Indonesia has reached 39,551 with the number of active students around 4.9 million people per year 2024 (Maarif, 2024). The figure shows how big the role of Islamic boarding schools is in producing a young generation that is not only faithful and pious, but also able to be economically independent if given the right provision.

Islamic boarding schools are currently expected to integrate skills and entrepreneurship education into their curriculum so that students can face the challenges of the times, especially in facing the era of the creative and digital economy. In recent years, the Indonesian government has encouraged Islamic boarding schools to become more economically independent through various entrepreneurship programs. The Islamic Boarding School Independence Program, for example, has been followed by around 3,600 Islamic boarding schools throughout Indonesia by the end of 2024 (Maarif, 2024). This program aims to improve the capacity of Islamic boarding schools in managing businesses independently and sustainably, so that they can make a real contribution to national economic development. In addition, the Santripreneur program implemented by the Ministry of Industry has trained more than 11,000 students from 114 Islamic boarding schools in various regions in Indonesia. However, there is still little research that examines the use of accounting simulations in entrepreneurship training in Islamic boarding schools, especially those based on creative products such as Eco print (Pressrelease.id, 2024).

One of the main challenges in developing entrepreneurship in Islamic boarding schools is the lack of understanding of accounting and financial literacy among students. Data from the Financial Services Authority (OJK) shows that the sharia financial literacy index in Indonesia has only reached 39.11 percent, while the sharia financial inclusion index is at 12.88 percent. This shows that many students do not yet have an adequate understanding of financial management, which is a crucial aspect in running a business (Isma, 2024). To overcome this challenge, an innovative approach is needed in entrepreneurship education in Islamic boarding schools. One approach that can be applied is through a business accounting simulation based on creative products, such as Eco print.

Eco print is a natural coloring technique that utilizes the process of transferring shapes and pigments from leaves and flowers to the surface of fabrics made from natural fibers (Saputri & Ariesta, 2023). In addition to being environmentally friendly, Eco print offers a promising business opportunity with low production costs and high selling value. Eco print products are unique because each motif is different, attracting the interest of a market that values authenticity and diversity. The manufacturing process is also relatively simple and can be learned in a short time, making it suitable as an additional skill for various groups.

Islamic boarding schools often act as centers for driving local economic empowerment by optimizing the potential of local community resources to encourage independence and improve economic welfare (Amalia et al., 2024). By integrating Eco print into the skills curriculum, students can develop creativity and entrepreneurship. Several Islamic boarding schools have successfully implemented Eco print training, such as at the Al Hidayah Lamongan Islamic Boarding School (Kemdiktisaintek, 2023). Eco print training in Islamic boarding schools is important not only as a form of preserving culture and environmentally friendly practices, but also as a place for students to learn entrepreneurship based on local potential. Eco print products have a fairly high selling value and have great potential to be marketed locally and online. Therefore, Eco print training activities carried out in Islamic boarding schools can be the first step in equipping students with practical skills to create products, build brands, and market them independently.

However, mastery of production skills alone is not enough to form competent entrepreneurs. Students also need to be equipped with financial business management skills, so that they are able to calculate costs, determine the cost of goods manufactured (HPP), and prepare financial reports in a simple but accurate manner. This ability is important to ensure the sustainability and accountability of the business being run, especially when the business begins to grow and involves various cost components and financial transactions.

In the training conducted at the Al-Umm ASWAJA Bogor Islamic Boarding School, the empowerment activities of the students were carried out in stages and integrated. First, the male and female students were given training in making Eco prints starting from the process of collecting natural materials, arranging motifs, natural coloring, to color fixation and drying. After having basic skills in production, they were then introduced to the basics of business accounting through simple accounting simulations that were applicable and contextual.

This simulation includes the calculation of Cost of Goods Sold (COGS), which includes the cost of raw materials such as cotton cloth, leaves, mordant (alum), as well as simple labor and overhead costs. By understanding the calculation of COGS, students are able to determine a reasonable and competitive selling price. This step is then continued with recording transactions using a simple accounting cycle approach, starting from recording transaction journals, compiling general ledgers, trial balances, to making simple profit and loss reports and financial position reports (balance sheets). This learning process is carried out in a participatory manner with a problem-based learning approach and direct practice based on simulations of their own Eco print business activities.

The main objective of this approach is to improve the financial literacy of students, namely the ability to understand, manage, and make financial decisions wisely. Financial literacy is a crucial element in the business world, because strategic decisions such as determining prices,

managing cash, monitoring profits, and assessing business feasibility cannot be made without a basic understanding of finance (OJK, 2024). According to the 2024 National Survey of Financial Literacy and Inclusion (SNLIK) conducted by OJK, the level of Islamic financial literacy of the Indonesian people has only reached 39.11%. This shows that the public's understanding, including Islamic boarding school students, of the basic concepts of financial management is still low (OJK, 2024).

Real-life accounting simulations such as Eco print can help address this gap. When students learn accounting concepts directly from their business activities, they will find it easier to understand financial flows, recognize the importance of recording, and realize the strategic value of financial reports in evaluating business performance. This is in line with the contextual teaching and learning (CTL) approach, where the learning process is linked to real experiences so that it is easier for students to understand and internalize (Johnson, 2007).

In addition to improving financial literacy, this activity also aims to foster an entrepreneurial spirit among students. By creating their own products, calculating production costs, determining prices, and analyzing profits, students will not only become passive learners but also young practitioners who are ready to enter the business world independently. This is in line with the spirit of entrepreneurial character education, namely forming people who are independent, creative, innovative, responsible, and dare to take measured risks (Suryana, 2014). Furthermore, mastery of simple accounting will help Islamic boarding schools in forming business units that are orderly in administration and accountable. Not a few Islamic boarding schools that manage economic activities such as agriculture, animal husbandry, to printing, but still encounter obstacles in the aspect of financial recording and reporting. With the active involvement of students in accounting simulations, it is hoped that a learning ecosystem will be formed that is oriented towards good and sustainable practices.

Therefore, this research is important to be conducted in order to evaluate and analyze how the influence of Eco print business accounting simulation on improving financial literacy and entrepreneurial spirit of students in Islamic boarding schools. The results of this study are expected to be a reference and basis for the development of integrated skills curriculum in Islamic boarding schools, as well as policy input for related parties in compiling more applicable and relevant community economic-based education programs to the needs of the times.

## Literature Review

### *Islamic Boarding School*

"Pondok Pesantren" is a combination of two words, namely "pondok" and "pesantren". The word "pondok" in the Indonesian context refers to a simple building such as a room, hut, or small house, which indicates the simplicity of the facilities used. In addition, there is a possibility that this term comes from the Arabic word fundūq, which means a bed, guesthouse, or simple lodging. In general, pondok functions as a temporary residence for students (santri) who come from remote areas or far from the location of the pesantren. Meanwhile, the word "pesantren" comes from the basic word "santri" which is given the prefix "pe-" and the suffix "-an", which linguistically indicates a place for students to live and study (Fitri & Ondeng, 2022).

Pesantren is the oldest educational institution in Indonesia which has unique learning and training system characteristics and distinguishes it from other formal educational institutions.(Husein et al., 2018). Pesantren is an educational institution as well as a center for the spread of Islamic teachings that grew and developed along with the entry of Islam into the Nusantara region. In the early stages of its development, pesantren organized educational and teaching activities with a non-classical system, namely the sorogan method. The main focus of education at that time was to provide an understanding of the basics of Islam and encourage students to complete the reading of the Qur'an completely (khatam)(Nasution, 2019).

Islamic boarding schools are community-based institutions founded by individuals, foundations, Islamic community organizations, and/or communities that instill faith and piety in Allah SWT, sow noble morals and these institutions are recognized as part of the national education system that has unique aspects in terms of curriculum, management, and Islamic culture, upholding the teachings of Islam rahmatan lil'alam which are reflected in attitudes of humility, tolerance, balance, moderation, and other noble values of the Indonesian nation through education, Islamic preaching, exemplary behavior, and community empowerment within the framework of the Unitary State of the Republic of Indonesia (UU No. 18, 2019).

### ***Economic Independence of Islamic Boarding Schools***

In facing the challenges of the global economy and the digital era, Islamic boarding schools are starting to be directed towards becoming economically independent institutions (Kemenag RI, 2024).

The Islamic boarding school independence program has shown increasingly significant developments from year to year. In 2021, 105 Islamic boarding schools were recorded as recipients of assistance, then increasing to 504 Islamic boarding schools in 2022, and experiencing a spike to 1,467 Islamic boarding schools in 2023. In 2024, this program is targeted to reach 1,524 Islamic boarding schools, so that the total recipients of business incubation assistance from 2021 to 2024 reached 3,600 Islamic boarding schools. This period was recorded as the most massive initiative in the history of the Ministry of Religion of the Republic of Indonesia in building the economic independence of Islamic boarding schools. For four consecutive years (2021–2024), the Ministry of Religion has consistently targeted providing assistance to strengthen economic independence to thousands of Islamic boarding schools throughout Indonesia (Kemenag RI, 2024).

### ***Santripreneur and the Creative Economy of Islamic Boarding Schools***

The Ministry of Industry has demonstrated its commitment to developing an ecosystem-based approach to Islamic boarding schools as a strategy to create and grow New Entrepreneurs (WUB). This effort is carried out through the utilization of the potential and resources owned by Islamic boarding schools, which are facilitated through the Santripreneur program.(IKM Kemenperin, 2024). Through the implementation of the Santripreneur program, the Directorate General of Small, Medium, and Various Industries (Ditjen IKMA) has provided guidance to thousands of students. Within a decade, it was recorded that 11,164 students from 114 Islamic boarding schools spread across various regions in Indonesia have received guidance. Of the total number, there are three Islamic boarding schools located in the Tasikmalaya Regency area (IKM Kemenperin, 2024). One of the big potentials that is currently developing is Eco print training, which is a fabric printing technique using natural materials such as leaves and flowers, which is environmentally friendly and has a high selling value (Kemdiktisaintek, 2023). Eco



print training in Islamic boarding school environments is not only a means of developing skills, but also a medium for learning entrepreneurship that is applicable and contextual (Itsfia, 2023).

### ***Accounting Simulation in Entrepreneurship Learning***

Accounting simulation is a learning method that uses an interactive game approach to replicate real business conditions and dynamics. Through this approach, students are given the opportunity to apply basic accounting principles in a practical and applicable context. One example is the use of simulation games that require students to manage budgets and prepare company financial reports systematically (Handoko, 2023). Entrepreneurship plays a strategic role in driving economic growth and social development. The implementation of entrepreneurship programs in Islamic boarding schools has the potential to be a solution to the problem of unemployment, as well as a means of developing entrepreneurial capacity (Ahmad Juwaini; Indupurnahayu; Popy Novita Pasaribu; & Effi Indriana, 2023) and skills for students (Indupurnahayu et al., 2024).

### **Theoretical Framework and Related Studies**

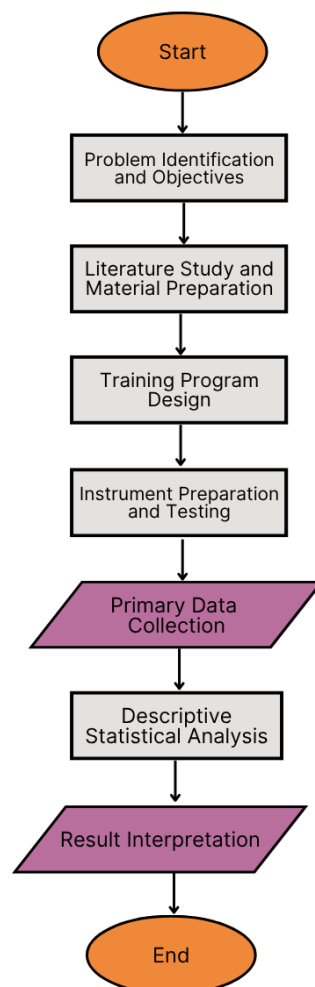
This study is grounded in Experiential Learning Theory which emphasizes learning through active engagement and reflection on practical experiences with accounting curriculum (McCarthy, 2016). By integrating eco print production with business accounting simulation, students experience a real-world entrepreneurial process that enhances both conceptual understanding and practical skills. Additionally, Human Capital Theory supports the idea that education and training that include traditions are critical investments that improve individual productivity and long-term economic outcomes (Galiakberova, 2019). The entrepreneurship training provided to students in the Islamic boarding school context contributes to building their financial literacy and entrepreneurial competencies—key components of human capital. Previous studies have also highlighted the effectiveness of simulation-based learning in entrepreneurship education. Simulation-based learning has been shown to be effective in fostering entrepreneurial mindsets and skills, especially when integrated with contextual and ecological elements (Hyams-Ssekasi & Yasin, 2022; Rosário & Raimundo, 2024). A study by (Aminda et al., 2023) demonstrated that eco-print training empowered students to creatively utilize local resources, improving their innovation, independence, and environmental awareness. Similarly, research by (Kristanti, 2024) emphasized that students engaged in Eco print practices developed not only technical competencies but also increased motivation to pursue entrepreneurship, as they perceived business opportunities from their direct learning experiences. Furthermore, the study is aligned with the Community Empowerment Theory, pioneered by Paulo Freire, who advocated for education as a means of liberation and social transformation. Freire emphasized participatory learning and the use of local knowledge to empower marginalized communities (Calves, 2009). The eco print business model utilizes natural materials such as leaves and flowers, not only promoting environmentally sustainable practices but also empowering students and the surrounding community to develop economic resilience (Aminda et al., 2023; Natadjaja et al., 2021).

### **Methodology**

This activity is carried out in two stages, namely the observation and interview stage, and the accounting training stage. The first stage is carried out through preliminary observations and interviews to identify problems that occur at the AL-Umm ASWAJA Islamic Boarding School. This activity is very important for designing a targeted technical guidance program, especially related to accounting training for high school students at the AL-Umm ASWAJA Islamic

Boarding School. The series of activities in this stage include preparing activity proposals, initial discussions with the leadership of the Islamic Boarding School, identifying problems, to designing methods and materials for technical guidance that will be provided.

The second stage is the implementation of training which was held on July 24, 2024, at 08.00–13.00 WIB, located at the AL-Umm ASWAJA Islamic Boarding School Hall located at Jl. Cibalok III, Kp. Jl. Raya Wangun Tengah, RT.04/RW.02, Sindangsari, Kec. Bogor Timur, Bogor City, West Java 16146. The implementation of the activity was carried out through presentation methods, question training, question and answer sessions, and filling out questionnaires at the end of the event. Data analysis was carried out descriptively to understand the process and impact of training on students. In this study, the data obtained through the questionnaire were processed using the descriptive data analysis method, with the help of SPSS software version 25.



**Figure 1. Research Process Flowchart**

Based on figure 1, this research was designed to respond to the need to improve the entrepreneurial skills of students through an educational approach that integrates Eco print technique training and simple accounting. The main focus of the research is on strengthening the practical aspects of student entrepreneurship in the Islamic boarding school environment,

especially in terms of creativity in environmentally-based businesses and basic understanding of financial records that support the sustainability of small businesses.

The research process begins with identifying problems and formulating objectives, namely designing and implementing a training program that can foster students' interest and readiness in entrepreneurship. The next step is to conduct a literature review related to environmentally-based entrepreneurship, UMKM accounting simulations, and financial literacy that are relevant to the context of Islamic boarding school education. This literature is the basis for compiling training materials.

The training program is designed in the form of structured activities that include the delivery of theoretical material on Eco print and basic accounting, direct practice of Eco print techniques, and simulations of simple business financial records. This approach is designed to form an active and applicable learning experience for students.

To assess the effectiveness of the training, an evaluation instrument was prepared in the form of a pretest and posttest questionnaire using a Likert scale. This instrument is adjusted to the indicators of entrepreneurial skills and attitudes, then tested for validity. Data were collected from 93 junior high and senior high school students who attended the entire training series.

The collected data were analyzed descriptively to identify changes in understanding and skills. Overall, this research process emphasizes the importance of integrating contextual learning in fostering an entrepreneurial spirit in the pesantren environment.

## Results and Discussion

This community service activity was carried out with the aim of improving the entrepreneurial skills of male and female students at the Al-Umm ASWAJA Islamic Boarding School, through training in making environmentally friendly products based on Eco print techniques and understanding simple business accounting. This training is expected to not only foster interest in entrepreneurship among students, but also provide practical skills and basic financial literacy to support the sustainability of their businesses in the future.

The activities carried out include:

### 1) Delivery of Eco print Training Materials and Basic Business Accounting

The activity began with a presentation session on the theme of "Environmentally Friendly Entrepreneurship Through Eco print and Business Accounting". In this session, it was explained that the Eco print technique not only trains creativity in making products based on natural waste (such as leaves and flowers), but also has a high selling value due to its uniqueness and sustainable lifestyle trends. The material was continued with an introduction to simple business accounting that focused on understanding the basics of calculating the Cost of Goods Sold (HPP), daily financial records, and preparing business profit and loss reports.





**Figure 2. Presentation of Eco Print and Accounting Material in PKM Activities at the Al-Umm ASWAJA Islamic Boarding School**

## 2) Eco print Technique Hands-On Practice

Participants consisting of junior high and high school students, skills teachers, and Islamic boarding school administrators were invited directly to carry out the Eco print process starting from selecting natural materials, preparing the fabric, the coloring process, to fixation. This activity aims to provide practical experience that can be applied sustainably (Kristanti, 2024; Natadjaja et al., 2021). The students looked enthusiastic when they saw the results of the natural motif prints that they made themselves, showing the potential of the product to be developed as a micro-business.



**Figure 3. Male And Female Students Practicing Eco Print Techniques**

## 3) Simple Business Accounting Simulation

After the Eco print production process, participants were invited to do a business accounting simulation. They were asked to record all expenses during production (such as purchasing fabric, mordant, and tools), then calculate the COGS per product unit. Then participants were taught to prepare a simple profit and loss report to find out whether their business activities were profitable. In this session, participants began to understand the difference

between fixed and variable costs, as well as the importance of recording financial transactions systematically.



Figure 3. Simulation of Accounting Recording and COGS Calculation

### Respondent Profile

Table 1. Frequency Distribution of Respondents Based on Characteristics

Characteristics	Frequency	Percentage
<b>Gender</b>		
Man	50	54%
Woman	43	46%
<b>Age</b>		
12-14 Years	50	54%
15-18 Years	43	46%
<b>Education</b>		
Junior High School	54	58%
High School/Equivalent	39	42%

Based on the frequency distribution of respondents in Table 1, it is known that the majority of respondents are male, which is 50 people or 54%, while female respondents number 43 people or 46%. This shows that the participation of respondents in this study is relatively balanced between men and women, although there is a tendency for male respondents to dominate.

In terms of age, most respondents are in the age range of 12-14 years as many as 50 people (54%), while the rest are aged 15-18 years as many as 43 people (46%). This data indicates that respondents are dominated by the early teenage age group.

Based on education level, respondents with a Junior High School (SMP) education background were recorded at 54 people or 58%, while those from Senior High School (SMA) or equivalent were 39 people or 42%. This composition shows that most respondents are still at the junior high school level.

### Respondents' Perceptions

Descriptive statistical analysis consists of mean, frequency, standard deviation, etc., with the aim of explaining the descriptive characteristics of each variable, namely: Eco print Skills, Basic Accounting, Entrepreneurship Attitude. From these indicators, an instrument can be compiled in the form of questions, for each question using a Likert scale: (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, and (5) Strongly agree. Then the range (r) (R = Highest

Value - Lowest Value =  $5 - 1 = 4$ , and interval =  $4/5 = 0.8$ , then the respondent answer index can be made as below.

**Table 2. Respondents' Answer Index Categories**

No	Score Range	Information
1	1.00 – 1.80	Very Low
2	1.81 – 2.61	Low
3	2.62 – 3.42	Enough
4	3.43 – 4.23	Tall
5	4.24 – 5.00	Very high

**Table 3. Index of Respondents' Answers to Eco print Skills Variables**

No	Indicator	Pretest Average	Posttest Average	Ascension	Percentage Increase (%)
1	Knowing the Eco print technique	2.69	3.69	1.00	37.2
2	Understanding the Eco print steps	2.98	3.82	0.84	28.2
3	Believe Eco print is worth selling	2.87	4.05	1.18	41.1
4	Differentiating natural materials for Eco print	2.80	3.95	1.15	41.1
5	Interested in making Eco prints?	2.69	3.69	1.00	37.2

Based on the data in Table 3, there was a significant increase in all Eco print skill indicators after the training. Respondents' knowledge of Eco print techniques increased from an average score of 2.69 in the pretest to 3.69 in the posttest, with an increase of 1.00 points or 37.2%. Respondents' understanding of the steps for making Eco prints also increased from 2.98 to 3.82, with an increase of 0.84 points or 28.2%. The indicator of confidence that Eco print products have a selling value showed the highest increase, from 2.87 to 4.05, with a difference of 1.18 points or 41.1%. Likewise, the ability to distinguish natural materials used in Eco prints, which increased from 2.80 to 3.95, with an increase of 1.15 points or 41.1%. Finally, respondents' interest or attraction in making Eco print products increased from a score of 2.69 to 3.69, with an increase of 1.00 points or 37.2%. Overall, this increase indicates that the training provided is able to improve conceptual understanding, practical skills, and entrepreneurial interest of respondents in the field of Eco print. The high percentage increase in the indicators of selling value and selection of natural materials also indicates that participants not only understand the technical process, but also begin to see the economic potential of Eco print products. This finding confirms that a practice-based learning approach (Hyams-Ssekasi & Yasin, 2022), such as Eco print-based accounting simulations, is effective in fostering literacy skills and entrepreneurial orientation based on local wisdom among students.

**Table 4. Index of Respondents' Answers to Basic Accounting Variables**

No	Indicator	Pretest Average	Posttest Average	Ascension	Percentage Increase (%)
1	The importance of financial records	2.58	4.14	1.56	60.5
2	Understanding simple HPP	2.53	3.65	1.12	44.3
3	Distinguishing income and expenses	2.93	3.81	0.88	30.0
4	Creating a profit and loss report	2.80	3.88	1.08	38.6
5	The importance of financial reports	2.85	3.98	1.13	39.6

Based on the data in Table 4, there is a significant increase in all indicators related to basic accounting understanding after the training. The indicator regarding the importance of financial recording showed the highest increase, from an average score of 2.58 in the pretest to 4.14 in the posttest, with an increase of 1.56 points or 60.5%. This reflects an increase in respondents' awareness of the urgency of systematically recording financial transactions. Furthermore, respondents' understanding of simple Cost of Goods Sold (COGS) calculations also increased, from 2.53 to 3.65, with an increase of 1.12 points or 44.3%, indicating an increase in the ability to calculate basic production costs. The ability to distinguish income and expenses also increased from a score of 2.93 to 3.81, with an increase of 0.88 points or 30.0%, indicating a better understanding of business cash flow. In the indicator for preparing profit and loss statements, the score increased from 2.80 to 3.88, or an increase of 1.08 points (38.6%), indicating an increase in simple financial analysis skills. Finally, understanding the importance of financial reporting increased from 2.85 to 3.98, with a difference of 1.13 points or 39.6%. Overall, these data show that the basic accounting training provided has succeeded in improving participants' financial literacy as a whole, both in terms of recording, understanding concepts, and preparing simple reports. These findings also indicate that a practical approach to accounting learning is effective in building financial awareness and skills, which are important foundations for entrepreneurship (Rosário & Raimundo, 2024).

**Table 5. Index of Respondents' Answers to Entrepreneurship Attitude Variables**

No	Indicator	Pretest Average	Posttest Average	Ascension	Percentage Increase (%)
1	Interested in becoming an entrepreneur	4.32	1.81	72.1	4.32
2	Eco print increases business opportunities	3.71	0.73	24.5	3.71
3	Training helps understand real business	4.04	1.12	38.4	4.04
4	Commitment to record transactions	4.12	1.51	57.9	4.12
5	Ready to start a simple business	3.55	0.96	37.1	3.55



Based on the data in Table 5, all indicators of entrepreneurial attitudes showed a significant increase after the training. The indicator of interest in becoming an entrepreneur experienced the highest increase, from an average pretest score of 2.51 to 4.32 in the posttest, with an increase of 1.81 points or 72.1%. This reflects a very strong increase in motivation among respondents to enter the business world. Furthermore, the perception that Eco print can increase business opportunities also increased, from 2.98 to 3.71, with an increase of 0.73 points or 24.5%, indicating that participants began to see the commercial potential of Eco print products as a real opportunity in entrepreneurship.

The indicator of understanding the reality of the business world through training also increased from 2.92 to 4.04, with an increase of 1.12 points or 38.4%, indicating that the practice-based training approach is able to provide a concrete picture of entrepreneurial activities. Meanwhile, the commitment to recording business financial transactions increased from 2.61 to 4.12, with a difference of 1.51 points or 57.9%, indicating an increase in awareness of the importance of orderly business financial management. Finally, the indicator of readiness to start a simple business also increased from 2.59 to 3.55, with an increase of 0.96 points or 37.1%.

Overall, these data show that the training conducted contributed positively to improving the entrepreneurial attitudes of participants. This improvement not only includes aspects of interest, but also practical readiness and awareness of the importance of recording transactions as part of a responsible and sustainable entrepreneurial process (Ahmad Juwaini; Indupurnahayu; Popy Novita Pasaribu; & Effi Indriana, 2023).

## Conclusion

This study aimed to enhance the entrepreneurial skills, financial literacy, and entrepreneurial attitudes of students at the Al-Umm ASWAJA Islamic Boarding School through training in Eco print techniques and basic business accounting simulations. Based on the analysis of pretest and posttest data, it can be concluded that the objectives of the study were successfully achieved. The training significantly improved participants' technical abilities in producing Eco print products, their understanding of simple financial recording systems, and their readiness to engage in entrepreneurial activities.

The Eco print component of the training effectively introduced an environmentally friendly business model that allowed students to explore the commercial value of creative products derived from natural materials. The most substantial improvements were observed in the understanding of product value and raw material selection, indicating that students not only acquired technical knowledge but also developed market-oriented thinking.

Meanwhile, the basic accounting training contributed to a marked increase in students' comprehension of core financial concepts such as transaction recording, cost calculation, and profit-loss reporting. These skills are critical for the sustainability and transparency of small-scale businesses, especially those initiated in resource-limited environments like pesantren.

In terms of entrepreneurial attitude, the training fostered a heightened interest in entrepreneurship, increased students' confidence to start small businesses, and stimulated their ability to recognize potential business opportunities based on Eco print innovations.



The contribution of this study lies in its practical and educational value. Practically, it offers a replicable model for integrating environmental-based entrepreneurship with financial literacy training in Islamic boarding schools. Theoretically, it reinforces the significance of experiential learning in entrepreneurial education. Moreover, it supports the development of community-based sustainable economic practices that align with broader socio-environmental goals. Future initiatives are encouraged to scale this model to other youth and religious education settings, strengthening the role of pesantren in cultivating eco-conscious entrepreneurs.

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