

Implementation of Islamic Entrepreneurship Concept in Double Track SMA Program

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ABSTRACT

This study aims to find a solution in reducing unemployment in Indonesia, especially educated unemployment through an entrepreneurial program, namely the double track high school program by implementing the concept of Islamic entrepreneurship. The method in this study uses a descriptive field research method with a qualitative approach and the type of multi-site research, while the data analysis used is interactive analysis. This study took the research location at SMAN 1 Bendungan and SMAN 1 Tugu, Trenggalek Regency. The result of this study is the discovery of elements of the concept of Islamic entrepreneurship that are applied in the double track high school program, such as the concept of income distribution with the sharing movement while promoting (BSP), the concept of sincerity in work and business with various demands for innovation and achievement, and the concept of earnestness in work and business. halal haram with interest-free capital program (MTB). By applying the concept of Islamic entrepreneurship in doing business, business is not only oriented to worldly material but also connected and oriented to the hereafter

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INTRODUCTION

The subject of entrepreneurship has become a trend in Indonesia since the 20th century. It started with a lot of research, education and training on entrepreneurship. Even the curriculum on entrepreneurship is mandatory to be included in the list of lessons and lectures in schools and universities as an effort to improve the quality of people's lives and dispel high educated unemployment.

Data from the Indonesian Statistics (BPS) in 2019 stated that unemployment in Indonesia was still very high, reaching 7.05 million or around 5.28% of the total workforce. Other data also states that the largest contributor to the unemployment rate is educated people. It was stated that vocational high school (SMK) graduates were still the highest contributor to the unemployment rate, which was 10.42%, while the second position was high school graduates who contributed 7.29% to unemployment, followed by Diploma 1-3 graduates around 5.99% and undergraduate graduates. – 3 with 5.99%, SMP 4.75% and SD 2.41% (Sukemi et al. 2019). These data make education managers have to take responsibility for improving the quality of their education. As stated in Article 3 of the National Education System Law no.

The educational objectives above are expanded through the development of the 2013 curriculum, a curriculum that emphasizes the achievement of student competencies based on the concept of 21st century life skills, with changes to scientific learning approaches and authentic assessment (Wahyudin, 2017). The concept of 21st century skills is the concept of students who have learning skills, innovate, skills to use technology and information media, are able to work and survive with their life skills. To pursue the general goals of education according to the 2013 curriculum above,

Likewise for high schools in Trenggalek Regency, including SMAN 1 Bendungan and SMAN 1 Tugu who have been actively participating in the entrepreneurship skills program of Double Trakc High School along with hundreds of other schools in East Java. As a relatively suburban school, with students whose economic level is middle to lower and the index of students continuing higher education is less than 60%, SMAN 1 Bendungan and SMAN 1 Tugu have a tough task to improve students' competencies, especially in order to have learning skills, the ability to use technology. and information media, and can work and survive with their life skills.

The Double Trakc High School Program is a skills training program (vocational) organized by the High School Development Division of the East Java Provincial Education Office and in collaboration with a professional institution, the Sepuluh Nopember Institute of Technology (ITS) Surabaya as the provincial level program implementer. The Double Trakc SMA program in the first year was implemented in 2018 followed by 86 schools (SMA and MA) involving 9009 students in 19 districts, while in the second year the quota of participants increased to 157 schools involving 14,043 students in 28 districts in East Java (Sukemi et. al., 2019). As it is known that the purpose of high school education institutions is to prepare students to be able to continue their education to a higher level. But the fact is that there are still many high school students who do not or have not had the opportunity to continue their education. Many factors are the cause, including ideals or aspirations, learning abilities, student conditions (physical and psychological), environmental conditions in the family, school and community (Suryani, 2006). The improved socioeconomic status of parents will tend to make people expand their interests and reach things that they have not been able to implement, including continuing their education (Yusuf, 2013).

High school students who did not continue their education to higher education in East Java still ranked high, based on data from the BPS in 2018 about 67.84% of all high school graduates. Different from vocational school graduates, which are vocational schools, high school graduates so far have very minimal skills learning because they prioritize knowledge. Whereas the competencies that must be achieved by students in learning include three things, namely knowledge competence, skill competence and attitude competence which are manifested in patterns of thinking and acting (Yusuf, 2013). This is the target of the double track high school program. That is so that high school students in East Java increase their competence so that even though they have not had the opportunity to continue their education for some reason, they still have the competence of knowledge, skills, and abilities.

The high unemployment rate in Indonesia is due to the lack of entrepreneurial skills of the Indonesian people which causes especially educated people to focus more on efforts to find work and lack of interest in entrepreneurship. Data on the number of entrepreneurs in Indonesia is still very small. According to the PR of the Ministry of Cooperatives and SMEs based on BPS 2019 data, the number of entrepreneurs is only around 3.5% of the total population, and is still far behind neighboring countries such as Singapore and Malaysia which have occupied 7% and 5%, even though for countries with stable economic levels Entrepreneurs are needed around 14% - 20% of the total population (Kemenkopukm.go.id: 2019). If it is detailed further than the 3.1% of entrepreneurs, there may be even fewer who are basic Muslims, or who develop the concept of Islamic entrepreneurship.

Actually, Islamic entrepreneurship and conventional entrepreneurship have many similarities, but also have clear boundaries. In Islamic entrepreneurship, it is not only learned about honesty, politeness, and crafts and creativity, further than that Islamic entrepreneurship is based on the human task as *kholifah fil 'ardh* who has the task of bringing the benefit of the people in general or commonly referred to as agents of development (Badroen et.al., 2018). In its implementation, the Double Track High School program is a program that is full of hard work, professionalism, prioritizing mutual help, trust, honesty, responsibility and independence.

Religious/Islamic values have become a very important issue lately in the study of entrepreneurship and management. Many previous studies have focused on the concept of religiosity/Islamic values, the results of which positively affect performance improvement and also success in entrepreneurship (Prasetyorini, 2020).

Based on this background, researchers are interested in observing and researching further about "the implementation of the concept of Islamic entrepreneurship in the double track high school program". There are four (3) research questions in this study, namely: (1) What is the mechanism for implementing the concept of Islamic entrepreneurship in the Double Track High School program; (2) What are the supporting and inhibiting factors for the implementation of Islamic entrepreneurship in the Double Track High School program?; (3) How is the achievement of the implementation of the concept of Islamic entrepreneurship in the Double Track High School program?.

LITERATURE REVIEW

Double track high school program

According to Sukemi et.al. (2019) the high school double track program is a system that combines the learning methods of high school students who are given additional skills. The addition of these skills makes students ready to work if they do not want to continue to higher education. Meanwhile, according to Darwis (2017) from the Training and Certification Center - BPPU - ITS, who is also the head of the TIM implementing the SMA double track program from ITS, said the SMA double track program is a SMA/MA that carries out regular KBM and organizes skills debriefing activities side by side with utilize local wisdom.

According to Baskoro (2019), the legal basis for this double track SMA program are: (1) Article 33 of the 1945 Constitution; (2) Law number 20 of 2003 concerning the national education system; (3) Regulation of the minister of national education number 19 of 2007 concerning education management standards in primary and secondary education units; (4) RI government regulation number 41 of 2011 concerning the development of youth entrepreneurship and pioneering and the provision of youth facilities and infrastructure, and (5) East Java governor regulation number 139 of 2018 concerning the double track program for high school in East Java, and (6) Memorandum of Understanding (MoU) between the East Java provincial education office and the Sepuluh Nopember Institute of Technology Surabaya on August 29, 2018.

Baskoro (2019) stated that the objectives of the double-traffic high school program are: (1) To prepare human resources for high school/MA graduates who are independent and ready to enter the business world and the world of work; (2) Improving the competence and ability of SMA/MA students in mastering certain skill areas by utilizing local wisdom; (3) Building self-confidence of students in the field of entrepreneurship with the provision of quality skills so that they have independent business provisions and are able to compete with the business world, (4) Build soft skills and hard skills for SMA/MA graduates supported by information technology systems and e-commerce learning for learning and monitoring.

According to Sukemi et al. (2019) There are seven skill areas available in the SMA double track program. And from the seven fields, they will be further broken down into elective core topics with a total of seventeen skill topics. The skill areas and topics are: (1) Multimedia (MM)

which is divided into five topics, namely animation, graphic design, photography, video editing, and computer operators; (2) Electrical Engineering (TE) is divided into two topics, namely making a sound system and making digital tools; (3) Electrical Engineering (TL) which is also divided into 2 skill topics, namely computer network installation and electrical installation – CCTV; (4) Catering (TBO) is also divided into two skill topics, namely pastry bakery processing and Indonesian food making; (5) Fashion Design (TBU) with only one skill topic, namely fashion designing and clothing sewing; (6) Beauty Management (TK) which is divided into three topics, namely hairstyling, beauty therapists, and stage makeup; and (7) Light Vehicle Engineering (TKR) with one topic, namely motorcycle maintenance and repair. Regarding funding, Arya (2019) stated that the funding for the SMA double track program consisted of two sources, namely: (1) the incubation stage, funding for the SMA DT program came from CSR/APBD funds (Regional Revenue and Expenditure Budget) of East Java Province, and (2) In the production stage, funding comes from independent funds or other funds (school committees and so on).

Islamic Entrepreneurship Concept

Entrepreneurship comes from English *entrepreneur* which means entrepreneurship. When viewed in terms of entrepreneurial language, it comes from the words "wira" and "business". Wira means warrior, superior human, hero, virtuous, valiant and noble character. While business means charity, work, do something. So that entrepreneurship can be interpreted as a fighter or hero who does something. According to the Big Indonesian Dictionary (KBBI) entrepreneurship means people who are smart and talented in recognizing new products, determining how to produce new products, arranging new production operations, managing production capital and also marketing them.

Say's economist in Suryana and Bayu (2011) illustrates that entrepreneur are entrepreneurs who are able to move resources from low productivity levels to higher productivity levels and provide more results. Still in Suryana and Bayu (2011) Cantillon defines entrepreneurship as people who face different risks from people who provide capital. Cantillon places more emphasis on how a person deals with risk or uncertainty. Furthermore, specifically about the concept of Islamic entrepreneurship, it is actually not much different from the definition *entrepreneur* described by the above experts. But there are additional concepts and basic principles or guidelines. As revealed by Suryani (2006), that Islamic entrepreneurship is an entrepreneur based on the Qur'an and al-Hadith. Meanwhile, its business ethics are guided by what was exemplified by the Prophet Muhammad SAW. According to Darwis (2017) the concept of Islamic entrepreneurship in business activities can be interpreted as a series of business activities in various forms which are in the ownership of their assets (goods / services) and even profits cannot be complete because they must be limited in how to obtain and utilize them with halal and haram rules. The lawful and unlawful rules have clear guidelines, namely the Qur'an and al-Hadith.

In line with what Abdurrahman wrote, Badroen et al. (2018) defines the concept of Islamic entrepreneurship with entrepreneurial activities in business that refer to Islamic business ethics. Islamic business ethics is based on the principles of morality in general, namely the rules about what may and may not be, good or bad, appropriate/inappropriate, right/wrong, commendable or disgraceful, reasonable/unnatural, which is added with one arrangement, namely halal/forbidden. Furthermore, Prasetyorini (2020) defines Islamic entrepreneurship as the spirit, attitude, behavior and human ability in managing a business that leads to efforts to find, create, implement new technology and product ways of working based on the pleasure of Allah SWT. While the concept of Islamic entrepreneurship has two dimensions, namely the vertical dimension/hablumminAllah and the horizontal dimension/hablumminannas. Entrepreneurial activity in Islam is something that is highly recommended as in QS Attaubah verse 105. which means: *Work you, then Allah SWT and those who believe will see your work,*

and you will be returned to Allah, the most unseen and the most visible, and will inform you about your work "(Qs. At Taubah: 105).

Furthermore, the spiritual values in the concept of Islamic entrepreneurship from several experts can be seen in the table below.

Table 1. Spiritual values in the concept of Islamic entrepreneurship

No	Dari's Theory	Islamic Entrepreneurship Spiritual Value
1	Fauzia (2017)	<ol style="list-style-type: none"> 1. Managerial honesty and commitment. 2. Maintain and maintain trust. 3. Readiness to receive kindness. 4. Doing business is worship 5. Justice brings prosperity.
2	Abdurrahman (2013)	The value of spirituality is reflected in the 4 basic characteristics of the Prophet Muhammad, namely shiddiq, amanah, fathonah and tabligh.
3	Yusuf (2013)	<ol style="list-style-type: none"> 1. Doing business to seek the pleasure of Allah SWT 2. Think positively 3. Hereafter oriented, and 4. Amar ma'ruf nahi munkar
4	Setyorini (2020)	<ol style="list-style-type: none"> 1. Faith, in accordance with the Koran letter al Furqon verse 47 2. Creativity, in accordance with the Qur'an letter Qs. al Qoshos verse 77, and 3. Broadminded.
5	Darwis (2017)	<ol style="list-style-type: none"> 1. Active (Qs Attaubah Verse 105) 2. Productive (competition, sportSMANship, free and professional. 3. Creative and innovative 4. Calculative (ability to face risk)
6	Badroen et al. (2018)	<ol style="list-style-type: none"> 1. The concept of ownership and wealth (Surah Al Imron: 189) 2. The concept of distribution of wealth (at Taubah verse 105) 3. Work and business concept 4. The concept of halal and haram (Qs. An Nisa ': 4)

METHOD

This study used qualitative research methods. Jam'an (2011) states that qualitative research is carried out because researchers want to reveal in detail a phenomenon that cannot be quantified and is descriptive in nature such as the process of a work step, the formula of a recipe, the notions of a variety of concepts, the characteristics of a product and service, pictures, -images, styles, ordinances of a culture, physical models of an artifact and so on. The researcher chose this qualitative research method because it will describe in an exploratory, intensive and comprehensive manner an application of the concept, namely the concept of Islamic entrepreneurship in the double track high school program.

This study uses a qualitative method with a multi-site case study approach. The case study approach was chosen in this study in order to obtain maximum, intensive, comprehensive and in-depth knowledge of an implementation of the concept of Islamic entrepreneurship in a double track high school program in 2 (two) schools, namely SMAN 1 Bendungan and SMAN 1 Tugu, where the concept or program the case is hereinafter referred to as a case that deserves to be investigated because it is an up to date and ongoing event (real-life events).

Data collection techniques in this study are participatory observation, in-depth interviews and documentation. The data analysis technique with interactive analysis from Milles and Hubberman consists of four stages, namely data collection, data reduction, data

presentation, and verification (Sugiyono, 2019). While checking the validity of the data by triangulation of sources and triangulation of techniques (Moleong, 2012).

RESULTS AND DISCUSSION

Result

SMAN 1 Bendungan began participating in the DT program in the first year, 2018/2019 with 5 skills (cooking, fashion, beauty, TSM, and Multimedia) with a total of 66 students. Then continued in 2019/2020 with skills shrinking to 3 types of skills (cooking, beauty and multimedia) with a total of 60 students. And in the third year, 2021/2022, it will continue with two skills, namely catering and multimedia only with 56 students participating. These various skills have each made superior products to be marketed and also generated money for production capital again.

Table 2. Data of DT SMAN 1 Dam students who started a business and who worked

No	DT year	Skill Topic	Number of Participants/Students	Students start a business	Student Work
1	2018/2019	- Cullinary art	17	4	-
		- Beauty Style	10	2	-
		- Multimedia	16	1	2
		- TSM	13	-	2
		- Fashion	10	1	-
2	2019/2020	- Cullinary art	20	6	-
		- Beauty Style	20	4	-
		- Multimedia	20	4	-

SMAN 1 The dam applies Islamic entrepreneurship concepts to double track students such as creativity, hard work, prioritizing halal, and also avoiding usury and the concept of sharing rizki. The program called "sharing while promoting" or BSP which is usually scheduled at the end of each training year is one of the concepts of Islamic entrepreneurship that is applied. They are competing to share products and some are also sharing material from DT's operating profit. Activities like this aim to train students to always care about social issues, and to become entrepreneurs who are religious and devoted as reflected in the vision and mission of SMAN 1 Bendungan.

Table 3. Information on Alumni of DT SMAN 1 Tugu

No	School year	Number of Training Participants	Number of Effort	Number of Working	Information
1	2018/2019	55	6	23	-
2	2019/2020	100	6	3	Still in the process of DT Competency Exam

For SMAN 1 Tugu the concept of Islamic entrepreneurship in the double track program that stands out is the holding of the MTB (interest-free capital) program. This program has the initial goal of preventing DT students who are beginners from moneylenders or interest/usury. The MTB program is very much supported by the school community, especially the teachers and employees, apart from being a means of giving charity as well as helping the capital of DT students who are about to start a business.

In business, capital is one of the determining factors for success, so the MTB program created by SMAN 1 Tugu has a positive influence on DT students. They are competing to develop their business with their own creativity and characteristics. In addition, the motivation of all DT managers at SMAN 1 Tugu is also very influential on the character of DT students. These motivations are related to the application of Islamic business ethics, such as always working hard and creatively, emphasizing halal, avoiding usury, and also likes to share. From the explanation above, similarities and differences can be obtained as shown in Table 4.

Table 4. Differences between SMAN 1 Bendungan and SMAN 1 Tugu

EQUALITY	DIFFERENCE
1. The application of Islamic entrepreneurship in the double track program aims to improve students' competence and prepare them to become religious entrepreneurs, who have noble character and piety.	1. The concept of Islamic entrepreneurship initiated by SMAN 1 Bendungan is to train students to like to share (shodaqoh) and social care which is shown through BSP (sharing while promoting) social service activities, while SMAN 1 Tugu places more emphasis on the concept of free of usury / interest as in the MTB program (capital without interest).
2. The application of the concept of Islamic entrepreneurship in the double-traffic program is carried out through various means such as intense motivation, support, and mentoring.	2. For SMAN 1 Dam, most students who start businesses are in the field of beauty care, as MUA while SMAN 1 Tugu, students who start businesses are more catering students, with catering businesses.
3. The funds used in the application of the concept of Islamic entrepreneurship in the double track program for both BSP (sharing while promoting), and MTB (interest-free capital) both come from school residents' funds, both teachers and employees as well as DT students.	3. The number of DT students at SMAN 1 Tugu is almost 2 times more than DT students at SMAN 1 Bendungan, and SMAN 1 Tugu which is located in the plains area near the city, this makes the double track activities at SMAN 1 Tugu more exciting than at SMAN 1 Dam.
4. The input of students who come from the middle to lower economy and also from a homogeneous religion (Islam) is the main factor that supports the application of Islamic entrepreneurship, because the program is very suitable for needs.	4. SMAN 1 Bendungan seems to have succeeded in collaborating with DUDI from multimedia, while SMAN 1 Tugu is more prominent in collaboration with DUDI for light vehicle engineering (TKR) and has even received an achievement as the best number 2 DUDI collaboration at the provincial level.
5. Obstacles in implementing the application of Islamic entrepreneurship such as lazy and unenthusiastic DT students are still natural and can be overcome.	5. To increase the skills and experience of DT students so that they are motivated to start a business based on skills in double track, SMAN 1 Bendungan sends DT students for internships at the job training center (BLK) while SMAN 1 Tugu sends students for internships at designated DUDI.
6. The application of the concept of Islamic entrepreneurship in the double track program has increased student competence and added skills and life skills for students as evidenced by the presence of several students who started businesses/entrepreneurs.	
7. Based on the evaluation of the results of the M&E from the provinces, the two schools, SMAN 1 Bendungan and SMAN 1 Tugu, are both categorized as superior school clusters with scores above 225.	

The double track program at SMAN 1 Tugu is also not much different from at SMAN 1 Bendungan. Participated in the DT program since the first year, 2018/2019 with 4 study groups, namely 2 catering groups, 1 multimedia group, and 1 TKR group with a total of 55 students. While in the second year it increased to 5 groups with details of 2 catering, 1 multimedia, and 2

TKR with 100 students. And in this third year, he still gets 5 groups with the same details as the second year.

Mechanism of Implementation of Islamic Entrepreneurship Concept in Double Trakc High School Program.

The implementation of the concept of Islamic entrepreneurship in the double track high school program at SMAN 1 Bendungan and SMAN 1 Tugu refers to the theory put forward by Tacjhan (2008) regarding the stages of the program implementation process, namely:

1. Idealized policy (ideal concept/program). Idealized policy (ideal concept/program) that will be implemented into the double trakc high school program is the concept of Islamic entrepreneurship. namely the concept of ownership and wealth, the concept of wealth distribution, the concept of work and business, and the concept of halal and haram (Badroen et. al., 2018). SMAN 1 Bendungan has created a sharing program while promoting (BSP), a social service program intended to familiarize double trakc students to share (shodaqoh) and social care, so that in the long term they will become entrepreneurs who are not only beneficial for themselves but also for the benefit of the community. Likewise, with SMAN 1 Tugu, with a breakthrough that has been made, namely the interest-free capital program (MTB), which is intended to prevent double track students from practicing interest (usury). Where for novice entrepreneurs, capital is an important element and often becomes a problem in business. The MTB program is here to provide a solution to this capital problem. Funding for the MTB program comes from a collection of grants collected from teachers, which are usually paid directly after salary, and also from DT mart SMAN 1 Tugu profit funds, as well as other funds from schools that are set aside. There have been many double track students at SMAN 1 Tugu who have been helped by the MTB program. Those who were previously constrained by capital can be helped because the process of borrowing capital in this MTB is fairly easy, namely having a business that has a minimum permit at the village level, while in the future it will be assisted by the DT manager for obtaining district level permits through OSS. Because permission from this district is also important for requirements to get capital assistance from other governments and also from ITS with its capital grant program which was launched at the end of 2020.
2. Target groups (target groups). Target group (target group) who are ready to receive the impact and are able to induce patterns of implementation of the concept of Islamic entrepreneurship, namely all double track students who in this study were from 2 (two) schools namely SMAN 1 Bendungan and SMAN 1 Tugu class XI, and scheduled finished when they went up to class XII. It is hoped that DT students are ready and focused on receiving the program from beginning to end without being constrained by problems with final exams and graduation and the process of continuing education. And according to the results of monitoring and evaluation, the problems of students who were the target of these groups did not encounter any significant obstacles.
3. Implementing organization (implementing organization). There are 2 types of implementing organizations in this double track program, namely the first, implementing the provincial level program, namely the East Java provincial education office in collaboration with the Sepuluh Nopember Institute of Technology Surabaya (ITS). And the second, namely the implementers of the school-level program consisting of principals and teachers who meet the qualifications of the service and ITS selected through various proposal submissions, technical guidance and workshops as the person in charge, operator, admin. Furthermore, there is another DT trainer who is tasked with assisting students in skills training. These DT trainers can be selected from qualified teachers and can also be selected from the business and industrial world (DUDI).

4. Environmental factors. The double track program, both at SMAN 1 Bendungan and at SMAN 1 Tugu, is a program that is considered very suitable and highly expected. Looking at the average economic factor of the school environment, the index of students who continue their education is only below 20%. This entrepreneurship program is actually one solution to the problem of student competency skills which will affect their life skills. The concept of Islamic entrepreneurship is also a very suitable concept to be implemented in this double track program because seeing the condition of the DT students both at SMAN 1 Bendungan and SMAN 1 Tugu are 100% Muslim.

The Encouraging and Inhibiting Factors of the Implementation of the Islamic Entrepreneurship Concept in the Double Track High School Program.

Identification of supporting and inhibiting factors in the program implementation process is based on the theory of Markinde (2005) which consists of five categories, namely:

1. Target groups (target beneficiaries) involved in program implementation. Supporting Factors: (1) DT participants are class XI students, so they have not been preoccupied with preparing for the final exam; (2) DT participants from SMAN 1 Bendungan and SMAN 1 Tugu were 100% Muslim. Inhibiting Factors: (1) DT students are active students in senior high school who already have a very dense regular curriculum so that they do not have time for DT training; (2) There are DT students who have chosen certain professions that make these students less enthusiastic about participating in the program.
2. Does the program implemented consider the conditions of the social, economic, and political environment? Supporting Factors: (1) The background of DT students is from the middle to lower economy who really need skills programs; (2) It is a provincial government program that is strongly supported both in terms of funding and policy. Inhibiting Factors: (1) SMAN 1 Bendungan is located in mountainous and suburban areas with low public purchasing power; (2) SMAN 1 Tugu is located in a dense plain area with a fairly high level of business competition.
3. Effectiveness and efficiency in the use of program funds. Supporting Factors; (1) DT's initial funds come from CSR funds whose SOPs are very clear; (2) DT financial administrators are people who have experience in APBD financial reporting. From SMAN 1 Bendungan are the BOS team and the treasurer of DAK, and SMAN 1 Tugu is the treasurer of BPOPP. Inhibiting Factors; (1) DT funds often fall late, meaning that the program is already running but the funds have not been dropped; (2) DT funds are only for the training process, while for production and marketing, sharing funds are required, either from committee funds, grants or separate school funds; (3) DT funds come from APBD funds which are highly influenced by political conditions, causing this program to be terminated at any time if political conditions are not taking sides.
4. Owned human resources. Supporting factors: Both from SMAN 1 Bendungan and SMAN 1 Tugu, already have resources that meet the qualifications from the selection results and conditions determined by the province. Inhibiting factor: Some of the available resources, although they have met the qualifications, but almost all have important main tasks, both as teachers, administration, and entrepreneurs, which sometimes causes lack of focus and limited time.
5. There is coordination and monitoring. Supporting factors: Monitoring from the province is very detailed and sophisticated both online and offline, with various applications prepared so that all administrative and training documents are recorded very well. Inhibiting factors: Schools have different schedule of activities and are very tight, so that sometimes it is difficult to coordinate between DT participating schools, as well as schools and provinces, and it is not uncommon for program activities to be missed.

Achievement of the Implementation of Islamic Entrepreneurship Concepts in the Double Trakc High School Program

The positive changes which are indicators of the achievement of the process of implementing the concept of Islamic entrepreneurship in the double track program at SMAN 1 Bendungan and SMAN 1 Tugu are as follows.

1. Improving student competence. The high school double track program is one solution to improve student competencies, especially 21st century skills competencies, namely learning skills, innovating, using technology and information and being able to work and survive with their skills. Most of the students from SMAN 1 Bendungan and SMAN 1 Tugu were very enthusiastic about the double track program because it could increase their skills, such as culinary skills, fashion, multimedia, beauty and light vehicle engineering. It is these skills that have been minimally obtained by high school students because education in high school prioritizes the realm of knowledge.
2. Increase life skills. Besides being able to increase student competence, especially skill competence, the SMA double track program also aims to make DT students able to use their competence to survive, either by entrepreneurship, or by working in other people's places with the skills they have. It is recorded that of the DT graduate students who have started a business from SMAN 1 Bendungan, there are 4 students who are independent entrepreneurs, 60 students are group entrepreneurs, and 12 students work at DUDI. Meanwhile, from SMAN 1 Tugu, there are 7 students who are independent entrepreneurs, 100 students are group entrepreneurs, and about 22 students work at DUDI.

CONCLUSION

The value of religiosity to produce students who believe and fear God Almighty is the main point of the general goals of National Education in accordance with the 2003 National Education System Law which was subsequently adopted into the school's vision and mission. Although not an Islamic-based school, SMAN 1 Bendungan and SMAN 1 Tugu are also schools that put the value of religiosity on the first point of their vision and mission. This has become a sufficient reason to implement the concept of Islamic entrepreneurship in the double track high school program that he is participating in.

The breakthrough of SMAN 1 Bendungan and SMAN 1 Tugu in implementing the concept of Islamic entrepreneurship in the Double Trakc High School program is considered very successful in maximizing the goals and achievements of the DT program, namely to produce students who are proficient in business and always aware of their duties as agents of development and as kholifah fil'ardli to take responsibility for the benefit of the ummah. Other schools should also develop a double track high school program and adapt it to the character, culture and school environment, including by implementing Islamic entrepreneurship concepts so that the results achieved through the program are maximized not only for worldly material interests, but connected to the hereafter.

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