

**Management of the Boarding School Cooperative Business Unit (*Kopontren*)  
in Supporting The Operational Funding of Students' Education and  
Infrastructure**

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**Abstract**

The Islamic Boarding School Cooperative (*Kopontren*) is an economic instrument that plays a role in supporting the financial independence of Islamic boarding schools through the development of various productive business units. The Al-Iman Islamic Boarding School in Malang Regency has developed several cooperative business units, namely a cooperative shop, a fruit juice business, and an ice cream business, which are utilized to meet the needs of students while supporting the operational financing of education and infrastructure. This study aims to describe the management of the *Kopontren* business unit in supporting the operational financing of education and infrastructure for students and to identify supporting and inhibiting factors in its management. This research uses a qualitative approach with a case study approach. The results of the study indicate that the management of the *Kopontren* business unit has implemented management functions including planning, organizing, implementing, and monitoring. The cooperative shop, fruit juice, and ice business units contribute to the operational costs of education and the maintenance of student facilities and infrastructure. Supporting factors include support from the Islamic boarding school leadership, the high demand for students, student involvement in business management, and a strategic business location. Inhibiting factors include limited capital, limited human resources, business competition, and fluctuations in raw material prices. Therefore, *Kopontren* plays a crucial role in supporting economic independence and the sustainability of education at the Al-Iman Islamic Boarding School in Malang Regency.

**Keywords:** Management, Islamic Boarding School Cooperatives, Education Financing, Student Facilities

**Abstrak**

Koperasi Pondok Pesantren (*Kopontren*) merupakan salah satu instrumen ekonomi yang berperan dalam mendukung kemandirian finansial pesantren melalui pengembangan berbagai unit usaha produktif. Pondok Pesantren Al-Iman Kabupaten Malang mengembangkan beberapa unit usaha koperasi, yaitu toko koperasi, usaha jus buah, dan usaha es yang dimanfaatkan untuk memenuhi kebutuhan santri sekaligus mendukung pembiayaan operasional pendidikan dan sarana prasarana pesantren. Penelitian ini bertujuan untuk mendeskripsikan

manajemen unit usaha Kopontren dalam mendukung pembiayaan operasional pendidikan dan sarana prasarana santri serta mengidentifikasi faktor pendukung dan faktor penghambat dalam pengelolaannya. Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian studi kasus. Hasil penelitian menunjukkan bahwa manajemen unit usaha Kopontren telah menerapkan fungsi manajemen yang meliputi perencanaan, pengorganisasian, pelaksanaan, dan pengawasan. Unit usaha toko koperasi, jus buah, dan es memberikan kontribusi terhadap pembiayaan operasional pendidikan serta pemeliharaan sarana prasarana santri. Faktor pendukung meliputi dukungan pimpinan pesantren, tingginya kebutuhan santri, keterlibatan santri dalam pengelolaan usaha, dan lokasi usaha yang strategis. Adapun faktor penghambat meliputi keterbatasan modal, keterbatasan sumber daya manusia, persaingan usaha, dan fluktuasi harga bahan baku. Dengan demikian, Kopontren memiliki peran penting dalam mendukung kemandirian ekonomi dan keberlangsungan pendidikan di Pondok Pesantren Al-Iman Kabupaten Malang.

**Kata Kunci:** Manajemen, Koperasi Pondok Pesantren, Pembiayaan Pendidikan, Sarana Prasarana Santri

## INTRODUCTION

Islamic boarding schools (*pesantren*) are Islamic educational institutions that play an important role in shaping students' character, spirituality, and independence. In their development, *pesantren* function not only as centers of religious education but are also required to manage economic resources independently to support the sustainability of educational activities. The increasing costs of educational operations, such as electricity, water, building maintenance, procurement of learning facilities, and students' daily needs, have encouraged *pesantren* to develop alternative sources of funding. One of the most widely implemented forms of economic self-reliance is through the establishment of Islamic Boarding School Cooperatives (*Koperasi Pondok Pesantren* or *Kopontren*). The existence of *Kopontren* serves as a strategic instrument for developing productive business units whose profits can be utilized to support educational activities and improve the welfare of the *pesantren* community. In addition, cooperatives function as a medium for economic and entrepreneurial learning for students, in line with the principles of *pesantren*-based economic empowerment.<sup>1</sup>

*Pesantren* cooperatives play a significant role in strengthening the economic independence of Islamic educational institutions. Through various business units

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<sup>1</sup> A. I. Sulaiman, M. Masrukin, C. Chusmeru, and S. Pangestuti, 'Pemberdayaan Koperasi Pondok Pesantren Sebagai Pendidikan Sosial Dan Ekonomi Santri', *Jurnal Pendidikan Dan Pemberdayaan Masyarakat*, 3.2 (2016), 109–21 <<https://doi.org/10.21831/jppm.v3i2.11303>>.

managed professionally, cooperatives are able to generate profits that can be utilized to support educational financing and the development of *pesantren* facilities.<sup>2</sup> Previous studies indicate that *Kopontren* functions not only as an economic institution but also as an educational medium that provides students with direct experience in entrepreneurship and business management. The implementation of cooperatives within *pesantren* environments can enhance practical skills, responsibility, and students' entrepreneurial spirit. Therefore, the success of a *pesantren* cooperative is highly dependent on the quality of management applied in operating its business units. Effective management contributes to increased business productivity and the sustainability of *pesantren* financing.<sup>3</sup>

Al-Iman Islamic Boarding School in Malang Regency is one of the *pesantren* that strives to achieve economic independence through the development of an Islamic Boarding School Cooperative (*Kopontren*). The Al-Iman *Kopontren* manages several business units, including a cooperative store, a fruit juice business, and an ice beverage business that serve both students and the surrounding community. The cooperative store provides various daily necessities for students, while the fruit juice and ice beverage businesses are developed as productive ventures with considerable market potential within the *pesantren* environment. The existence of these business units demonstrates the *pesantren*'s strategy of business diversification to increase cooperative revenue. The profits generated are expected to contribute to educational operational costs, maintenance of facilities and infrastructure, and the improvement of services for students. Thus, the *Kopontren* serves as one of the key pillars supporting the sustainability of educational activities at Al-Iman Islamic Boarding School.

The success of cooperative business units in supporting educational financing cannot be separated from the implementation of management functions, including planning, organizing, implementing, and controlling. Effective business management enables cooperatives to generate optimal profits and make tangible

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<sup>2</sup> A. T. Suryana, S. N. N. Khotimah, and W. S. Nurjanah, 'Implementasi Koperasi Pondok Pesantren Sebagai Aspek Pembelajaran', *Journal J-MPI: Jurnal Manajemen Pendidikan, Penelitian Dan Kajian Keislaman*, 4.1 (2025), 56–65 <<https://doi.org/10.63353/journaljmpi.v4i1.374>>.

<sup>3</sup> A. T. Suryana and others, 'Tinjauan Manajemen Pendidikan, Pelaksanaan Aspek Pembelajaran Dan Kerjasama Pada Koperasi Pesantren', *Jurnal Pendidikan Untuk Semua*, 9.1 (2024), 18–22 <<https://doi.org/10.26740/jpus.v9n1.p18-22>>.

contributions to the needs of the *pesantren*.<sup>4</sup> Previous studies have shown that profits generated from *pesantren* cooperatives can serve as an important source of educational financing, supporting improvements in educational service quality and facility development.<sup>5</sup> Furthermore, an educational financing system based on cooperative business activities reflects the institution's ability to achieve financial independence without relying entirely on external assistance.<sup>6</sup> Therefore, professional cooperative management is a key factor in determining the success of *pesantren* economic development.

Based on the foregoing discussion, research on the management of Islamic Boarding School Cooperative (*Kopontren*) business units in supporting educational operational financing and students' facilities and infrastructure at Al-Iman Islamic Boarding School, Malang Regency, is important to conduct. This study aims to examine how the cooperative store, fruit juice business, and ice beverage business are managed and to analyze the extent of their contribution to educational operational needs and the development of students' facilities. In addition, the study seeks to identify the supporting and inhibiting factors affecting the management of cooperative business units. The findings are expected to provide valuable input for *Kopontren* managers in improving the effectiveness of business management practices. Academically, this study is expected to enrich the body of knowledge regarding *pesantren* cooperatives as a model of economic self-reliance for Islamic educational institutions. Therefore, this research holds both theoretical and practical significance in supporting the sustainable economic development of *pesantren*.

## RESEARCH METHODS

This research adopted a qualitative case study methodology to explore in detail the management practices of the Islamic Boarding School Cooperative (*Kopontren*) and its role in supporting educational operational costs as well as student facilities and infrastructure at Al-Iman Islamic Boarding School in Malang

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<sup>4</sup> M. S. N. Alam and M. Hanif, 'Peran Koperasi Pondok Pesantren (*Kopontren*) Roudlotul Huda Dalam Meningkatkan Ekonomi Pondok Pesantren Roudlotul Huda', *Jurnal Review Pendidikan Dan Pengajaran*, 7.4 (2024), 121–37 <<https://doi.org/10.31004/jrpp.v7i4.34371>>.

<sup>5</sup> N. Nurhamzah and others, 'Model Konseptual Manajemen Pembiayaan Pendidikan Berbasis Mutu Di Pesantren Modern', *Jurnal Pendidikan Dan Kebudayaan*, 5.2 (2020), 131–52 <<https://doi.org/10.24832/jpnk.v5i2.1629>>.

<sup>6</sup> L. Rifai, R. Abdulloh, and N. H Murtafiah, 'Pengembangan Manajemen Pembiayaan Pendidikan Berbasis Koperasi Pelajar Di Pondok Pesantren', *UNISAN Jurnal*, 1.3 (2022), 262–68.

Regency. The study concentrated on the cooperative's various business units, including a retail store, a fruit juice enterprise, and an ice beverage business. Conducted throughout 2026, the research process included initial observations, data gathering, data analysis, and report writing. The selected research site was chosen due to the active contribution of its cooperative business units to the pesantren's operational funding, making it an appropriate setting for a comprehensive examination of cooperative management within an Islamic boarding school context. This study drew on both primary and secondary sources of data. Primary data were collected through in-depth interviews with key stakeholders involved in the cooperative's operations, as well as through direct observations of business unit management activities. Secondary data were obtained from various supporting materials, including cooperative records, financial statements, pesantren archives, books, academic journals, and other relevant documents. The research employed observation, interviews, and documentation as its main data collection methods to ensure comprehensive and trustworthy information. To enhance the validity of the findings, source and methodological triangulation were applied by cross-checking data gathered from different sources and techniques, thereby ensuring the reliability and credibility of the research results.

Data analysis in this study employed the interactive analysis model developed by Miles, Huberman, and Saldaña, which consists of three main stages: data reduction, data display, and conclusion drawing or verification.<sup>7</sup> Data reduction was carried out by selecting, focusing, and simplifying the data collected from the field in accordance with the research focus on the management of *pesantren* cooperative business units. Subsequently, the reduced data were presented in a narrative form to facilitate the understanding of relationships among the identified phenomena. The final stage involved drawing conclusions, which was conducted continuously throughout the research process until credible findings were obtained. Data analysis was performed from the beginning of data collection until the completion of the study, allowing the researcher to further explore information whenever incomplete data were identified. Through this analytical process, it was expected that a clear understanding would be obtained regarding the

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<sup>7</sup> Johnny Saldana Matthew B Miles, A Michael Huberman, *Qualitative Data Analysis (A Methods Sourcebook)*, ed. by Helen Salmon (India: SAGE Publications, 2020).

planning, organizing, implementation, and controlling of the cooperative store, fruit juice, and ice beverage business units in supporting educational operational financing and students' facilities and infrastructure at Al-Iman Islamic Boarding School, Malang Regency. Therefore, the findings of this study are expected to provide valid and in-depth information regarding the management of *Kopontren* as one of the pillars of economic self-reliance within Islamic boarding schools.

## **RESULTS AND DISCUSSION**

### **Management of Islamic Boarding School Cooperative (*Kopontren*) Business Units in Supporting Educational Operational Financing and Students' Facilities and Infrastructure**

Based on the research findings, the management of the *Kopontren* business units at Al-Iman Islamic Boarding School, Malang Regency, is implemented through the management functions of planning, organizing, implementation, and controlling. Planning is carried out by considering students' needs and the market potential available within the *pesantren* environment. The business units developed include a cooperative store, a fruit juice business, and an ice beverage business, which are considered to have promising economic prospects. During the planning process, cooperative managers seek to align business activities with the daily consumption needs of students. This approach aims to ensure that the businesses provide both economic benefits and services to the *pesantren* community. Careful planning serves as an important foundation for the success of cooperative management. This finding is consistent with Terry view that planning is the initial management function that determines the direction of organizational goal achievement.<sup>8</sup>

The organizing function within Al-Iman *Kopontren* is implemented through the allocation of duties and responsibilities to each business unit manager. Cooperative administrators play a role in regulating business operations and coordinating with the *pesantren* management. Each business unit is assigned different responsibilities according to its respective field of operation. This division of tasks is intended to enhance the effectiveness of business activities. In addition, several students are involved in business operations as part of entrepreneurship

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<sup>8</sup> G. R. Terry, *Prinsip-Prinsip Manajemen* (Bumi Aksara, 2019).

learning activities. Their participation provides direct experience in business management and customer service. This condition demonstrates that the cooperative functions not only as an economic institution but also as a medium for entrepreneurial education.

The implementation of business activities is carried out on a daily basis. The cooperative store provides students with essential needs such as stationery, snacks, toiletries, and other daily necessities. Meanwhile, the fruit juice and ice beverage businesses serve as alternative ventures that attract consumers because they correspond to students' preferences and needs. Business operations are conducted with attention to service quality and product availability. The income generated from these business units is managed as part of the cooperative's revenue sources. The existence of diverse business units reflects a business diversification strategy aimed at increasing cooperative income. Such diversification is considered important for maintaining business sustainability in the long term.

The findings indicate that the cooperative business units, consisting of the cooperative store, fruit juice business, and ice beverage business, make a positive contribution to educational operational financing at Al-Iman Islamic Boarding School, Malang Regency. Profits generated from these business units are utilized to support the *pesantren*'s operational needs, including the maintenance of facilities and infrastructure, routine expenditures, and various educational and student development activities. Although the income generated has not yet become the primary source of funding, the cooperative has proven capable of reducing the financial burden of the *pesantren* and enhancing its economic self-reliance. This demonstrates that the cooperative functions not only as an economic enterprise but also as a supporting instrument for the sustainability of educational activities. These findings are in line with the study conducted by Sulaiman<sup>9</sup>, which stated that *pesantren* cooperatives play a role in strengthening institutional economic capacity while supporting educational activities. Furthermore, Sahal<sup>10</sup> found that effective cooperative management contributes to strengthening the economic foundation of

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<sup>9</sup> A. I. Sulaiman, M. Masrukin, C. Chusmeru, and S. Pangestuti, 'Pemberdayaan Koperasi Pondok Pesantren Sebagai Pendidikan Sosial Dan Ekonomi Santri', *Jurnal Pendidikan Dan Pemberdayaan Masyarakat*, 3.2 (2016), 109–21 <<https://doi.org/10.21831/jppm.v3i2.11303>>.

<sup>10</sup> Y. F. D. Sahal and others, 'Development of Islamic Boarding School Financing Management Based on Economic Independence', *International Journal of Islamic Educational Research*, 2.4 (2025), 103–41 <<https://doi.org/10.61132/ijer.v2i4.488>>.

*pesantren* and supports the sustainability of educational programs. Therefore, the development of cooperative business units should continue to be enhanced through stronger management practices, business innovation, and the optimization of available resources to maximize their contribution to educational financing.

In terms of controlling, cooperative administrators conduct regular monitoring of business operations. Supervision is carried out to ensure that business activities are implemented in accordance with established objectives. In addition, evaluations are conducted regarding business performance and challenges encountered during operations. The results of these evaluations are used as a basis for improving future management practices. Through effective supervision, the cooperative can minimize various risks that may hinder business development. The controlling function constitutes an essential component of the management process. This finding is consistent with the management theory proposed by Terry.<sup>11</sup>

When compared with previous studies, the findings of this research reveal similarities with the study conducted by Siregar<sup>12</sup>, which found that *pesantren* cooperatives contribute to strengthening institutional economic capacity and entrepreneurship learning among students. This similarity can be observed in the involvement of students in business activities and the utilization of business profits to support the needs of the *pesantren*. However, this study possesses unique characteristics because the business units developed include a cooperative store, a fruit juice business, and an ice beverage business. The diversity of these business units reflects the *pesantren*'s efforts to adapt business activities to the needs of its internal market. Such conditions represent one of the strategies employed to increase cooperative income. Therefore, business management based on consumer needs becomes an important factor in the success of *pesantren* cooperatives.

Overall, the management of the *Kopontren* business units at Al-Iman Islamic Boarding School demonstrates that management functions have been implemented effectively. The planning process successfully identifies business opportunities that align with students' needs. Clear organizational arrangements

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<sup>11</sup> Terry.

<sup>12</sup> R. A. S. Siregar and others, 'Islamic Boarding School Cooperatives as an Instrument for Empowering the Community's Economy: Analysis of Islamic Economic Law', *Nurani: Jurnal Kajian Syari'ah Dan Masyarakat*, 25.1 (2025), 323–43 <<https://doi.org/10.19109/nurani.v25i1.27698>>.

facilitate smooth business operations. Business activities are carried out regularly and provide economic benefits to the *pesantren*. Continuous supervision contributes to maintaining business sustainability. Therefore, the cooperative serves as an important instrument in supporting educational operational financing and the provision of students' facilities and infrastructure. These achievements should be maintained and further developed to optimize the cooperative's contribution in the future.

### **Supporting and Inhibiting Factors in the Management of *Kopontren* Business Units**

Based on the research findings, several factors support the successful management of cooperative business units at Al-Iman Islamic Boarding School. One of the primary factors is the support provided by the *pesantren* leadership for the development of cooperative businesses. Such support is manifested through policies that promote business sustainability. In addition, the relatively high demand among students for various products sold by the cooperative creates a potential market for business growth. This condition provides significant opportunities for the cooperative to increase its revenue. Institutional support and the existence of an internal market constitute important capital for the development of *pesantren* cooperatives. Therefore, the cooperative has considerable potential for further growth.

Another supporting factor contributing to the success of cooperative management is the involvement of students in various business activities operated by the *pesantren* cooperative. Student participation not only helps ensure the smooth operation of business units but also serves as an effective medium for entrepreneurship education within the *pesantren* environment. Through such involvement, students gain direct experience in business management, customer service, basic financial management, and teamwork within an organizational setting. In addition to providing educational benefits, student participation also improves the operational efficiency of the cooperative, as several business activities can be carried out more effectively. This condition demonstrates the integration of educational and economic functions, which is a distinctive characteristic of

*pesantren* cooperatives. This finding is consistent with the study of Suryana<sup>13</sup> which stated that *pesantren* cooperatives can serve as a medium for entrepreneurship learning that enhances students' competence and independence. Furthermore, the study of Sarwani<sup>14</sup> found that student involvement in cooperative activities contributes to the development of entrepreneurial characteristics, such as responsibility, independence, creativity, and decision-making skills in economic activities, thereby providing multidimensional benefits for both student and *pesantren* development.

On the other hand, this study also identified several inhibiting factors in the management of cooperative business units. One of the major obstacles is limited business capital. Capital constraints hinder the optimal development of business activities. In addition, the availability of products in large quantities is sometimes restricted due to insufficient financial resources. This condition affects the cooperative's ability to meet the growing demands of the market. Therefore, capital strengthening has become one of the most important requirements for the development of *pesantren* cooperatives. Adequate capital would enhance business capacity and improve the cooperative's competitiveness.

Another inhibiting factor is the limited availability of human resources possessing managerial and entrepreneurial competencies. Cooperative management requires specific skills and expertise to ensure optimal business development. In some cases, the limited capabilities of managers may affect the effectiveness of business operations. Therefore, improving human resource capacity through training and mentoring programs is essential. Such efforts can help improve the quality of cooperative management. With competent human resources, the cooperative will be better positioned to achieve its predetermined goals. Human resource development is therefore a strategic priority that requires serious attention.

Another challenge faced by the cooperative is competition from businesses operating outside the *pesantren* environment. The presence of similar stores or enterprises may influence the cooperative's sales performance. Such competition

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<sup>13</sup> Suryana, Khotimah, and Nurjanah.

<sup>14</sup> A. Sarwani and R Abdullah, 'Peran Koperasi Pondok Pesantren Dalam Membentuk Jiwa Wirausaha Para Santri (Studi Pada Koperasi Pondok Pesantren Nahdlatul Wathan Tenggara Seberang)', *Jurnal Ilmu Ekonomi Mulawarman (JIEM)*, 5.3 (2020), 267–85 <<https://doi.org/10.29264/jiem.v5i3.8703>>.

requires the cooperative to continuously innovate in terms of both service quality and product offerings. In addition, fluctuations in raw material prices present particular challenges, especially for the fruit juice and ice beverage business units. Price fluctuations may affect the level of profit earned by the cooperative. Therefore, adaptive management strategies are required to respond effectively to changing market conditions. The ability to adapt becomes an important factor in maintaining business sustainability.

When compared with previous studies, the findings of this research are consistent with those of Alam<sup>15</sup> who found that institutional support and member participation are important factors in the success of *pesantren* cooperatives. Their study also revealed that limited capital and human resources are common obstacles faced by cooperatives in developing their business units. The similarity of these findings indicates that the challenges encountered by *pesantren* cooperatives tend to follow similar patterns across different regions, particularly in terms of resource management and capital strengthening. However, each *pesantren* possesses unique characteristics based on its environment, organizational culture, and the types of businesses it develops. Therefore, cooperative development strategies should be adapted to the specific needs and potentials of each *pesantren*.<sup>16</sup> Appropriate approaches will help improve business management effectiveness and strengthen the cooperative's contribution to economic self-reliance. This finding is also supported by the study of Fadhilah<sup>17</sup> which concluded that *pesantren* cooperatives play an important role in enhancing student empowerment and supporting the economic independence of *pesantren* through the development of productive and sustainable business units.

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<sup>15</sup> Alam and Hanif.

<sup>16</sup> Ahmad Jazuli and others, 'The Strategy of the Head of Madrasah in Cultivating Fastabiqul Khoirot Culture in the State High School Environment in Batu City', *EDHJ Unnusa*, 8.April (2023), 56–65 <<https://journal2.unusa.ac.id/index.php/EHDJ/article/view/4849>>.

<sup>17</sup> Y. Fadhilah and I. Zaki, 'Implementasi Peran Koperasi Dalam Pemberdayaan Dan Kemandirian Pondok (Studi Kasus Pada Pondok Pesantren Mukmin Mandiri Sidoarjo)', *Jurnal Ekonomi Syariah Teori Dan Terapan*, 6.2 (2019), 305–18 <<https://doi.org/10.20473/vol6iss20192pp305-318>>.

**Table 1. Supporting and Inhibiting Factors of Al-Iman Islamic Boarding School Cooperative**

<b>Supporting Factors</b>	<b>Inhibiting Factors</b>
Support from <i>pesantren</i> leadership	Limited business capital
High student demand	Business competition
Student involvement	Limited human resources
Strategic business location	Fluctuations in raw material prices

Source: research analysis results, 2026

Overall, the supporting and inhibiting factors identified in this study indicate that the success of *pesantren* cooperatives is influenced by both internal and external factors. Leadership support, student involvement, and strong internal market demand constitute the cooperative's primary strengths. Conversely, limited capital, inadequate human resources, and business competition represent challenges that need to be addressed. Through stronger management practices and enhanced business capacity, these obstacles can be minimized. Consequently, the cooperative has significant opportunities to continue developing and increasing its contribution to educational operational financing and students' facilities and infrastructure. Therefore, cooperative development should become one of the priorities in efforts to achieve the economic self-reliance of *pesantren*.

## **CONCLUSION**

This study concludes that the management of the Islamic Boarding School Cooperative (Kopontren) at Al-Iman Islamic Boarding School, Malang Regency, has been effectively implemented through the functions of planning, organizing, implementing, and controlling. The cooperative operates several business units, including a cooperative store, fruit juice business, and ice beverage business, which support the educational financing, facility maintenance, and economic self-reliance of the *pesantren*. Through proper management and regular evaluation, these business units contribute significantly to the sustainability of educational activities. The study also identifies several factors influencing the success of the cooperative. Supporting factors include strong leadership support, high student demand, active student participation, and a strategic business location within the *pesantren*. Meanwhile, challenges include limited capital, insufficient managerial and

entrepreneurial skills, external competition, and fluctuating raw material prices. Despite these obstacles, effective resource management, business innovation, and community involvement have helped maintain business sustainability. The findings suggest that improving management quality and continuously developing business units are essential for strengthening the cooperative's contribution to educational financing and infrastructure development. Future research is recommended to examine pesantren cooperatives in different settings, analyze their financial contributions using quantitative methods, and explore topics such as business digitalization, entrepreneurship development, and the role of cooperatives in enhancing the economic independence of Islamic boarding schools.

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