CULTIVATING ENTREPRENEURIAL VALUES TO IMPROVE SEVERAL ASPECTS OF EARLY CHILDHOOD DEVELOPMENT: THE CASE STUDY IN KHALIFAH KINDERGARTEN YOGYAKARTA

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Abstract: The entrepreneurial values such as independent, creativity, risktaking ability, and responsibility play an important role in directing early childhood development, especially in the aspect of social-emotional, language, and cognitive. Khalifah kindergarten which is based on entrepreneurship, support the life skills development of children with several of excellent programs for example Market Day. This study is intended to know the reason of Khalifah Kindergarten in applying entrepreneurship program, the process and impact of the program on the aspects of early childhood development. The findings of this study are: first, Khalifah Kindergarten wants to achieve its mission in integrating entrepreneurial values in all aspects of early childhood development by introducing them to become Muslims entrepreneur. Second, the process of increasing the entrepreneurial values is implemented through Beyond Centre and Circle Time (BCCT) learning system, entrepreneurship activities such as market day, cooking classes, field trips, angklung music an extracurricular activity, and habituation through continuous as interviews with the students. Third, the impact of entrepreneurial values can be proved in several aspects of development. In the social-emotional aspect, the children have empathy for others. In the cognitive aspect, the children have creative thinking. In an aspect of linguistic development, they become communicative, and in the physical-motor aspect, the children have the high spirit to produce a work.

Keywords: entrepreneurial values, development of early childhood, TK Khalifah

INTRODUCTION

The current economic global requires all people to develop their potential strong competitiveness. This is based on the expression of the Governor of Bank Indonesia, Agus Martowardojo in Jakarta, Thursday (12/28/2017) "Bank Indonesia estimates that next year economic growth will be in the range of 5.1-5.5 percent amid continuing global economic recovery".¹ He said that Indonesia's economic growth this year is in the range of 5.05%. According to him, the new economic growth will be at the level of 6% in 2022. He stresses, to achieve economic growth 6%, the government must do a number of ways, for example by continuing to commit in carrying out structural reforms in the infrastructure sector, agencies, human resources, and innovation.²

The entrepreneurship education is one solution to increase abilities of the children at the secondary school stage in recognizing their level of creativity. Through entrepreneurship education, they can be educated to become Muslims entrepreneur. It is hoped that the culture of entrepreneurship will be part of the work ethic of the people and nation of Indonesia, creates new entrepreneurs who are reliable, resilient and independent. The structural reforms in the human resources sector can be manifested by providing entrepreneurship education that improves several aspects of early childhood development starting from Early Childhood Education Institution (Pendidikan Anak Usia Dini-PAUD).

As emphasized in the 2015-2019 Ministry of National Education Strategic Plan that what is meant by intelligent Indonesian people is a comprehensively intelligent person, namely intelligence of spiritual, emotional, social, intellectual and kinesthetic.³ The reality in the field shows that the learning system in *Raudhatul Athfal* School or kindergarten has not fully effectively built students who have this nation's character, namely the entrepreneur character. The entrepreneurial values of children can be nurtured from an early age. Their abilities to socialize and a high sense of empathy for the situation around them can be formed. This period of child growth is a golden

¹ Syahrizal Sidik, "BI: Pertumbuhan Ekonomi Indonesia 2017 di Angka 5,05 persen", dalam *Tribunnews*, Kamis 28 Desember 2017. Akses tanggal 30 desember 2017, pukul 05:13 WIB.

² Lily Rusna Fajriah, "Gubernur BI Ramal Ekonomi RI Baru Akan Tembus 6% di 2022", dalam https://ekbis.sindonews.com. Akses tanggal 30 Desember 2017.

³ Rencana Strategis Kementrian Pendidikan dan Kebudayaan 2015-2019, *Kementrian Pendidikan dan Kebudayaan 2015,* p. 32.

age which only occurs once in the development of the life of a human. It is the right time to shape the character or personality of the child.

The early childhood education is a coaching effort for the children from birth to the age of six years which is carried out through the provision of educational stimuli to strengthen their growth of physical and spiritual development so that children have readiness in entering further education.⁴ The PAUD as an educational institution is held before the elementary education, has a target group of children aged o-6 years which is often referred to as the golden age of development. Therefore, the PAUD must pay attention and accordace to the stages of child development, so that the child has physical, mental, and social-emotional readiness to enter further education.⁵

The early childhood education is one of the educational institutions that focus on laying the foundation towards physical growth and development, intelligence, thinking, creativity, emotional and spiritual intelligence, language and communication tailored to the uniqueness and the stages of development that are passed by early childhood. In the world of children's education, according to the children's education law, the children have the right to grow and develop, play, rest, recreation and study in an education. So learning is a child's right, not an obligation. Because the learning is a child's right, the learning must be fun, conducive and allow children to be motivated and enthusiastic."⁶

If it is associated with the world of education, entrepreneurship is an education that helps shape the character of the child. Educating children can be done by instilling entrepreneurial values, such as being independent, creative, risk-taking, action-oriented, leadership, hard work, Innovative, disciplined, honest, responsible, cooperative, never giving up, commitment, realistic, feeling like know, communicative, strong motivation for success. These values in its implementation play an important role in increasing aspects of childhood development. There are still many children who have not been able to play their social role well or control their emotions well so that the developmental aspects of the children must be formed early.

⁴ Yuliani Nurani Sujiono, *Konsep Dasar Pendidikan Anak Usia Dini*, cet. ke 8, (Jakarta: PT. Indeks, 2016), p. 21.

⁵ Direktorat Pendidikan Anak Usia Dini, Pedoman Penerapan Pendekatan "Beyond Centers And Circle Time (BCCT)" (Pendekatan Sentra dan Lingkaran) dalam Pendidikan Anak Usia Dini, (Jakarta: Departemen Pendidikan Nasional, 2006), p. 1.

⁶ Maimunah Hasan, Pendidikan Anak Usia Dini, cet- ke X, (Jogjakarta: DIVA Press, 2013), p. 16.

Catron and Allen said, as cited by Yuliani, that there are six aspects of early childhood development, i.e. the personal consciousness, emotional health, socialization, communication, cognition, and motor skills that are very important and should be considered as the function of the interaction.⁷

Development is the increasing ability of the structure and function of the body in a more complex direction as a process of maturation (cumulative) that can be seen for example from the ability of the function of movement, speech, language, socialization, and independence. Development is the result of the interaction of the maturity of the central nervous system with the organs affected, for example, the development of the neuromuscular system (sensorimotor) which will affect speech, emotion, and socialization. Development in each child has different speed and quality and takes place gradually, from general abilities to more specific ones, following the process of differentiation and integration.

TK Khalifah is one kindergarten with the entrepreneurial mission has many activities that will foster potential leadership and entrepreneurial spirit of children, one kindergarten that has experienced in implementing entrepreneurship programs for 8 years. And is held every semester. One of the leading activities that are different from other kindergarten is Market day activities. Aspects of child development are influenced by habit factors, traits and also environmental factors, which can cause a faster or slower rate of development. In certain aspects, social ability develops in line with language skills, motoric skills are parallel to the ability of observation and so forth.

According to Goleman, intellectual intelligence (IQ) only contributes 20% to success, while 80% is contributed by other strength factors, including Emotional Intelligent (EQ) which is the ability to motivate yourself and endure pressure, control impulses and not exaggerating pleasure, regulating moods, and keeping the stress burden from paralyzing the ability to think and empathize and the ability to work together.⁸ The urgency of early childhood education based on didactic reviews of psychology is to develop various aspects of intelligence which are innate potential. Intelligence possessed by a child will only mean if the intelligence can be applied in daily life (life skills). Based on Maddaleno and Infante's research, there are three key categories of

⁷ Yuliani Nurani Sudjiono, Konsep Dasar Pendidikan..., p. 62.

⁸ Daniel Goleman, *Emotional Intelligence*, terj., (Jakarta: Gramedia Pustaka Utama, 2000), p.

life skills, namely social and interpersonal skills, cognitive skills, and emotional coping skills.⁹

Based on preliminary studies conducted by researchers at the Khalifah Kindergarten in Yogyakarta, it is found that the cultivation of entrepreneurial values is done not only by the school, but the role of parents and the surrounding community provides support so that the character values that have been taught to children in the environment schooling is also done in the surrounding environment.

The reality in the field shows that the learning system in school institutions has not been fully effective in building students with entrepreneurial character. This is indicated by the high consumptive nature of society, lack of interest in children's creativity to cultivate abilities in public education institutions both at the level of kindergarten, elementary, junior high and high school besides vocational schools because it cannot be denied that school institutions generally focus on developing IQ (left brain). There are still rare schools that focus on developing the right brain and the reality of many RA/TK schools that focus on developing IQ only such as memorizing memorization of letters, prayers and hadith, besides that there are RA/TK schools that focus on reading, writing and numeracy programs which make children burdened at their age who should get the opportunity to be creative with the reason that parents demand that the teachers have to teach the children of RA/TK to read and write as a favorite elementary entry requirement. So that aspects of child development have not developed optimally as they should be.

Based on the background above, the authors formulate research problems including the following: 1) why is the Khalifah Kindergarten based on Entrepreneurship? 2) What is the process of planting entrepreneurial values in improving aspects of early childhood development in the Khalifah Kindergarten? 3) What is the impact of entrepreneurship on aspects of early childhood development in the Khalifah Yogyakarta?

THEORETICAL FRAMEWORK

The Basic Concept of Entrepreneurship

1. Definition of entrepreneurship

The word entrepreneurship is the equivalent of the term "entreprende" (in French) which means "adventurer, creator, and who manages the effort.

⁹ Yuliani Nurani Sujiono, Konsep Dasar Pendidikan..., p. 43.

The term was introduced by Richard Cattilon.¹⁰ The term entrepreneur is preceded by Richard Cantillon (1755), the Entrepreneurial is an innovator and individual developing something unique and new. Anwar explained the term was later popularized by J.B. Say (1803) to describe the entrepreneurs who are able to manage the resources that are allocated to economically (effective and efficient).¹¹

Daryanto explained that entrepreneurship is a creative and innovative ability that is used as a basis, tips, and resources to find opportunities for success. The essence of entrepreneurship is the ability to create something new and different through thinking creatively and acting innovatively." ¹² A similar statement explained by Peter F. Drucker said that entrepreneurship is the ability to create something new and different.¹³In detail, according to Thomas W. Zimmerer as cited by Suryana, that

"Entrepreneurship is applying creativity and innovation to solve the problems and to exploit opportunities that people face every day." Creativity is the ability to develop new ideas and to discover new ways of looking at the problems and opportunities. Innovation is the ability to apply creative solutions to those problems and opportunities to enhance or to enrich people live.¹⁴

This can be a benchmark to grow entrepreneurship values in children early in. In the education account, education according to the National Education System is a conscious and planned business to realize the learning and learning process for learning participants to actively develop their potential to have religious spiritual power, self-control, personality, intelligence, noble morals, as well as the skills necessary, community, nation and country.

So it is concluded that the entrepreneur must be a person who has the ability to create a new thing, different from others, has new ideas, able to combine resources there with spirit, hard work, creativity, apply more

¹⁰ Yuyus Suryana dan Katib Bayu, *Kewirausahaan Pendekatan Karakteristik Wirausahawan Sukses,* (Bandung: PT. Remaja Rosdakarya, 2010), p. 10.

¹¹ Muhammad Anwar, *Pengantar Kewirausahaan Teori dan Aplikasi,* (Jakarta: Prenada, 2014), p. 2.

¹² Daryanto, Pendidikan Kewirausahaan, (Yogyakarta: Gava Media, 2012), p. 2.

¹³ Kasmir, Kewirausahaan, PT. Rajagrafindo Persada, Jakarta, 2013, p. 20.

¹⁴ Suryana, *Kewirausahaan Kiat dan Proses Menuju Sukses,* cet. Ke-4, (Jakarta: Salemba Empat, 2017), p. 11.

efficient work through the courage ready to take risks and become a person who has high creativity and innovative.

2. The characteristics of entrepreneurship in early childhood

According to M. Scarborough and Thomas W. Zimmerer as cited by Suryana, those entrepreneurial characteristics are as follows:

- a. The desire for responsibility means a sense of responsibility for the effort that he did. Someone who has a sense of responsibility will always committed and introspective.
- b. Confidence in their ability to success
- c. The desire for immediate feedback, which always requires the feedback immediately, want to quickly succeed.
- d. High level of energy that has the passion and hard work to realize his wish for the sake of a better future.
- e. Future orientation.
- f. Skill at organizing that has skills in organizing resources to create value added.
- g. Appreciating the achievements (value of achievement over money), which is valuing feat more than money. ¹⁵

To become an entrepreneur needs an understanding of the entrepreneurship concept itself. In the early childhood order, instilling the mindset (entire mindset about entrepreneurship requires a large business. School formal education is a place where the child is forced to become a person of intelligent personality in science, skilled in mastering technology, adults in behavior and independent in determining living and life.

To become an entrepreneur it is required an understanding of the concept of entrepreneurship itself. At early childhood, cultivating a mindset of entrepreneurship requires a great effort. A formal education school is a place where older forged to be a savvy personality in science, skilled in mastering technology, adults in being an independent in determining life and living.

TK Khalifah became one of the school icons that invested entrepreneurship values in children from an early age. Of course, planting this value was followed by the indicators that have been established and adjusted to the

¹⁵ Suryana, Kewirausahaan Kiat.... p. 23.

school curriculum. From these characteristics, an entrepreneur must have the validity values of entrepreneurship as composed in the following table.¹⁶

Table.2.1

The characteristics and properties of the entrepreneurial			
The traits	The character of		
Confident	Confidence, the lack of dependence, individuality, optimistic		
Customer-driven tasks and results	The need for achievement, profit-oriented, persistence, grit, determination, hard work had a powerful force, energetic, and initiatives		
Take a risk	The ability to take risks, like on the challenges		
Leadership	Behave as a leader, can get along with others, responding to suggestions and criticisms		
Originality	Innovative, creative, flexible, have many sources, versatile, know a lot		
Future orientation	Foresight and perspective		

The general characteristics of entrepreneurship can be seen from the various aspects of such a soul, personality traits, attitudes, and behavior of a person. The characteristics of entrepreneurship here are divided into 6 major components namely: confident, task-oriented and results, risk, courage, leadership, and originality oriented in the future. It is the author's auto-summary in some indicator as follows:

Table.2.2
Product development and indicators of Entrepreneurship

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Product development	Indicator	The results of the
Confident	Proud against the work itself, Appreciate the work of others, Can praise other people	The son of a job full of creativity, Children can praise the work of friends
Orientation on the tasks and the results (seriously) (responsible)	Perform the task alone until it is finished, His task will be responsible, Accustomed to returns the toys	Child task with gusto, Children capable of working on a given task to complete,

¹⁶ Buchori Alma, *Kewirausahaan untuk Mahasiswa dan Umum,* (Bandung: Alfabeta, 2014), p.

	in place	Children are capable of restoring something in place
Courage take risks (Dare) (Shooter)	Dare to appear in public, dare to deliver opinions, dared to ask and answer questions, Speak the truth, easy to apologize and forgive	Children dared to appear in public, the children dared to ask and answer questions, children are willing and easy to apologize and forgive
Originality (Creativity)	Have a lot of imagination, able to solve the problem	The child is able to make a work
Leadership (Discipline) (Empathy)	The trial of friends (a spirited leadership, easy to adapt to other people), Neatly dressed in the act and work, happy to share, caring, comforting a sad friend	Children led the March, Children come on time, and the child was able to persuade his friend who is grieving.
Future-oriented (Visionary)	Have great ideals aspired to become entrepreneurs	Children have the ideals of being an entrepreneur

3. Entrepreneurship in an Islamic perspective

The urgency of entrepreneurship education is increasingly felt when the ability children to create and innovate at the secondary school level is increasingly encouraged through thematic learning. In the 2013 curriculum more child-oriented, every focus on the theme of learning wants children to be active, able to develop ideas of creativity and innovation. The concept of Entrepreneurship is one of the important things in the learning process, expected to foster a strong attitude and mentality as a provision for the future. Studying entrepreneurship from an Islamic perspective through the perspective of Islamic history, according to Muhammad Anwar, one must re-examine the great history of the Prophet Muhammad. Even because the Prophet was the bearer of Islamic treatises. But the history of his life which is very thick with values and behavior of entrepreneurship makes it very feasible to become a reference. In fact, at some point, many experts say Islam is the religion of the merchants and spread throughout the world at least until the 13th century AD also by Muslim traders.¹⁷

¹⁷ Muhammad Anwar, H.M. *Penganara Kewirausahaan, Teori dan Aplikasi,* (Jakarta: Prenada, 2014), p. 127.

Ippho Santosa, in his book, confirms with the right. The right brain is an emotional brain, which is closely related to emotional intelligence (EQ), is intuitive, visual, hold, a solid, diffuse, parallel, and (lateral), seek equation and not depend on time. Therefore, Ippho Santosa affirms the right brain can stick empathy, hospitality, sincerity, gratitude and exempting life. The term "start with the right brain", has the meaning of "start with the intention" as another form of terminology of the vision is intent, someone who has intelligence on the right brain is said it is intelligent intelligence and spiritual (ESQ.¹⁸

In the Islamic perspective, entrepreneurship is already known since the plot of the Prophet Muhammad in Sand in the register since he is small. In the *Sirah Nabawiyah*, Shaykh Shafiyurrahman Al-Mubarakfuri tells with the age of teenage Messenger of herding goats among the Bani Sa'd bin Bakr and in Mecca in return for money a few dinars. The Prophet is known as the honest merchant, the noble character and mandate among the tribes Quraish he offers companionship to the land of Sham.¹⁹ The value of self-reliance and entrepreneurship is already exemplified perfectly by Prophet Muhammad more than 1.400 years ago. When the Apostle 8 years old-though the orphaned child-Muhammad has become herders.

Based on the point of view of the experts it can be concluded that entrepreneurship education in Islam has existed since the time of the Messenger of Allah and the values contained in the entrepreneurship education are present in the Rasulullah Saw, the index of self-reliance, confident, responsible, dare to take risk, honest (*amanah*), patiently, likes to share, and innovative, so that the Messenger of Allah is used as a guideline in the world of entrepreneurship and life.

This is in accordance with the Hadith of Prophet Muhammad: From Hak Jemb Hizivmah Radhiyallahu Anhu, from the Prophet Allaihi Wa Sallam, he's Sallallahu 'Alaihi Wa Sallam said: *The above hand is better than the hands below*. With regard to creative and innovative in Islam, creative and innovative values are taught to make a person able to see everything with a different point of view and have new meaning. In a Hadith Muslim history is said to be meaning: *"Anyone who discovers something new, then for him the*

¹⁸ Ippho Santosa & Tim Khalifah, *Muhammad Sebagai Pedagang*, cet. Ke-19, (Jakarta: PT Elex Media Komputindo, 2016), p. 2-7.

¹⁹ Syaikh Shafiyyurrahman Al-Mubarakfuri, *Ar-Rahiq Al-Makhtum Bahtsun fi Siratin Nabawiyyati'ala Shahibiha Afdhalush Shalati was Sallam, (Sirah Nabawiyah),* Terj. Agus Suwandi, Cet- XVIII, (Jakarta Timur: Ummul Qura, 2017), p. 121.

reward over the discovery that and reward people who practice" (narrated by Muslim).

In entrepreneurship education, this hadith is better preventing the child to become growing into a spiritual entrepreneur, where he always spreads the good news and spreading benefits is not just looking for profit (profit). The students are learned to be able to develop creativity and have the original thought to innovate by utilizing and seeing the surroundings opportunities. The hadith as the foundation that to grow the entrepreneurship soul in children can be done from an early age.

Developments Aspects of Early Childhood 5-6 Year

J. Kostelnik in his book explains that the development of aesthetic, affective, cognitive, physical, social, social is interconnected. Although on one side one development can be more dominant than others, in fact, children work in a holistic child. ²⁰ National Association of Elementary School Principals (NAESP) according to Hendrick & Weissman describes this holistically applies to every task by a child. The social process forms a person's cognitive, the cognitive process of presenting or blocking the social ability, the physical process affects the language and cognition, and so on. ²¹

In the ages 4-6 year, a child has developmental characteristics as follows: ²²

- 1. With regard to the development of children's physical, very active doing various activities. It is beneficial for the development of muscles of small and large bibs.
- 2. The child's language development, children are able to speak and understand the talk of others as well as expressing his thoughts in certain boundaries.
- 3. Cognitive development (intellect) is very rapid, indicated by the curiosity of the child an exceptional toward the surrounding environment. It is visible from a specific child asks everything views.
- 4. The form of the children's games still is individuals, not a social game. Although the play activity is done together.

²⁰ Marjorie J. Kostelnik, Kurikulum Pendidikan Anak Usia Dini Berbasis Perkembangan Anak (Development Appropriate Practices) Edisi-5 (Terj-K.Anwar), (Depok, Kencana, 2017), p. 49.

²¹ *Ibid.,* p. 50.

²² Ahmad Susanto, *Pendidikan Anak Usia Dini (Konsep dan Teori),* (Jakarta, PT. Bumi Aksara, 2017), p. 7.

Based on the characteristics of the development of the child, it is believed that every child is born with more than one talent. The nature of the potential talent and is yet to appear above the surface of the water. The learning applied at Khalifah Kindergarten at the moment is student-centered learning, namely learning using a pair of perspectives, namely focusing on individual learners (heredity, experiences, perspectives, backgrounds, talents, interests, capacities and needs) focusing on learning.

The standard level of achievement of the child's development (STPPA) in the regulation of the Minister of education and culture of the Republic of Indonesia No. 137 the Year 2014. Article 7, paragraph 3 States that "child development is the integration of the development aspect of religious and moral values, physical-motor, cognitive, language and social-emotional, and art."

1. The religious and moral aspects

The development of the religious aspect of early childhood is in the form of a child's curiosity about religious issues is great and children are happy to ask lots of questions. Children receive answers to questions without hesitation. The concept of children about religion is realistic, in the sense that children interpret what they hear and see according to what is already known. Moral (Latin: Morality) is the term human refers to humans or other people in actions that have a positive value. Humans who have no morals are called immoral, meaning they are immoral and do not have a positive value in other human eyes.²³

Santrock suggests that when children develop an awareness of the self and identity, they also develop an understanding of morality. The development of morality has important implications in the classroom. Moral development (moral development) with respect to the regulations and the provisions of the appropriate interaction between the people. ²⁴ This means that the kids are already starting to think about rules to be appropriate, being nice and reasonable in accordance with the level of his age. Piaget himself in his observation of children aged 4-12 years. Theory of moral development namely morality heteronym (heteronomous morality), in theory, this Piaget stages of moral development (around age 4-7 years), where justice rules and

²³ Didith Pramunditya Ambara, dkk, *Asesmen Anak Usia Dini...*, hlm. 41.John W. Santrock, *Psikologi Pendidikan (Educational Psychology),* Terj, (Jakarta: Salemba Humanika, 2009), p. 133.

²⁴ John W. Santrock, *Psikologi Pendidikan (Educational Psychology),* Terj., (Jakarta: Salemba Humanika, 2009), p. 133.

understood as a property that cannot be changed from the world, in beyond the control of the people.²⁵

With regard to the values of entrepreneurship, the value of honesty becomes the value included in the moral development heteronomy. Where children ages 5-6 years knowing that the value of honesty is the absolute value. If children do lie, then the child will be punished immediately. So the kids are convinced that any breach will be directly related to sentencing

2. Aspects of physical-motor

Herdina revealed that children's motor intelligence is influenced by other aspects of development, especially with children's physical and intellectual connections. In addition, physical development affects children in looking at themselves, perceive themselves, and compare themselves: with others, as well as their perspective on others. ²⁶ At the age of 5 years, the concentration range of a child becomes rather long. The child's ability to think and solve problems is also growing. Physically, at this age, the child's physical condition is very flexible and interested in gymnastics and regular exercise. Children develop better motor skills.

Therefore, this age is an ideal time to learn skills related to motor skills, such as writing, drawing, painting, swimming, playing ball and athletics. On entrepreneurship, the development of the child in terms of the physical aspect of the motor ability of children trained through the use of tools or the appropriate educational material on each theme learning. Physical motor here is the ability to coordinate movements of the fingers, the hand with the ability to observe the examples given. Play the traditional instruments like the *angklung*, is one example of practicing cognitive and motor physical development of children, where children are trained concentration ability (cognitive) and the ability to coordinate hands fits the tone (fine motor).

3. Aspects of cognitive development

Cognitive is a process of thinking, linking power and ability of judging and consider. Marianne Moore said that the mind is "something which reads". Basically, the ability very determined by the quality of the brain. ²⁷ According to Piaget, cognitive aspects to enhance the development of children by

²⁵ Ibid., p. 134.

²⁶ Herdina Indrijati, Psikologi Perkembangan & Pendidikan Anak..., p. 26.

²⁷ George S. Morrison, Dasar-Dasar Pendidikan Anak Usia Dini (PAUD), edisi kelima, (Fundamentals of Early Childhood Education, 5th Edition), Terj, (Jakarta Barat: Indeks, 2012), p. 16.

providing many opportunities to the child to interact with a variety of materials that there be, it will make the child build or construct knowledge yourself about the world. ²⁸ Meanwhile, according to the child's cognitive development, Vygotsky will occur in the zone of proximal development. ²⁹ On the other hand, Koza suggested, that cognitive ability refers to the ability of the child to concentrate on an activity, complete the task, get to know a variety of forms, color, classification, and recognize letters of the alphabet. The key to developing the cognitive aspects of children by giving children direct activities (hands-on activity). ³⁰

From the explanation of some of these scholars, the authors draw the conclusion that develops cognitive aspects in children can be done by way of providing stimulus in the form of activities that will make children concentrated and freeing on the child to interact in the vicinity. With regard to this matter, in the world of entrepreneurship is needed in terms of the cognitive children's intelligence, the ability to sort, count, and manipulate objects significantly help of cognitive development of the child. If the child is given a lot of opportunities early on to get firsthand experience (hands-on experiences), then the children will naturally enhance the capabilities of the cognitive development for abstract thought and show a high concentration.

4. Aspects of language development

Language is an aspect of development that plays an important role in human life. Without language skills, it is difficult for humans to interact with each other. Language ability in children basically refers to a child's ability to listen, speak, read and write. Koza outlines some ways to promote children's language development, namely: ³¹ 1) gives time to the child to think about what he wanted to say; 2) is actively Listening to what is said to be the child; 3) Invite the children to talk about things that he knows about something or its preferred; 4) through reading aloud (reading aloud).³² According to Morrison's ability to speak in the child grow and develop by leaps and bounds

²⁸ Leli Halimah, *Pengembangan Kurikulum Pendidikan Anak Usia Dini*, (Bandung: PT. Refika Aditama, 2016), p. 94.

²⁹ Berk L.E dan A. Winsler. Scaffolding Children Learning; Vygotsky and Early Childhood Education. (Washington, DC NIAEYC, 1995), p. 26.

³⁰ Leli Halimah, Pengembangan Kurikulum..., p. 95.

³¹ *Ibid.*, p. 96.

³² Jim Trelease, The Read-Aloud Handbook, Membaca Buku dengan Nyarin, Melejitkan Kecerdasan Anak, Terj, (Jakarta Selatan: Noura, 2017), p. 40.

during the pre-school. ³³ The vocabulary, the number of words that are known to the child, continues to grow. Based on the opinions of the scholars above, the development of language in the world of entrepreneurship is the intelligence of children in communicating that help child to interact well, able to grasp and understand the meaning conveyed from his/her friends or the adults around.

- 5. Aspects of social-emotional
 - a. Psychosocial development

Social development is the attainment of maturity in social relations. Social development can also be defined as the process of learning to fit in against the Group's norms, morals, and tradition, and dispersed themselves into a single entity and communicate with each other and work together. ³⁴ In this research, the definition of social intelligence in early childhood can be defined with various changes related to the ability of children aged o-6 years in the braid relation with his/hersef as well as with others to gets his wish.³⁵

At this stage, in the age of 5-6 years an increase in the ability of social development in children. The addition of the age factor children into more playing and conversing with others, especially with his friends. Then in the age that we can see the characteristics or values of entrepreneurship that are embedded in early childhood. The attitude of respectful attitudes tolerant, independent, cooperative, abide by the rules that apply in the home, school and community environments.

b. Emotional development

According to Goleman, emotional intelligence is the ability of a person relegated his emotions with intelligence (to manage our emotional life with intelligence); keep emotions and such disclosure (the appropriateness of emotion and its expression) through self-awareness, self-control, self-motivation, empathy and social skills. ³⁶ The son of a well-developed his emotional skills have most likely will be happy and successful in life because it can master the mind which can drive productivity. In this

³³ George S. Morrison, Dasar-Dasar Pendidikan Anak Usia Dini (PAUD)..., p. 223.

³⁴ Dadan Suryana, Pendidikan Anak Usia Dini..., p. 190.

³⁵ Novan Ardy Wiyani, Mengelola & Mengembangkan Kecerdasan Sosial & Emosi Anak Usia Dini Panduan bagi Orangtua & Pendidik PAUD, (Yogyakarta: Ar-Ruz Media, 2014), p.29.

³⁶ Goleman, Emotional Intelligence..., p. 512.

millennial era, trained children with emotion instilled the values of perseverance, realistic, curiosity, directs the children to get used to controlling your emotions more stable.

On the process of the cultivation of the values of entrepreneurship that is internalized in early childhood, the attitude is the basic attitude that shows that children are able to interact with both in his social environment, capable of organizing and solve the problem, are able to work together, care for others, children are more expressive, and can recognize him. This can be applied to social activities play associative and cooperative social play³⁷ in entrepreneurship program activities.

The cultivation of the values of Entrepreneurship in the early childhood

Muhammad Jufri and Hilman Wirawan revealed that the soul of entrepreneurship is not formed in a short time, but takes over the process of development. It needs to be planned along the process of child development. Children can be directed to form the soul of the entrepreneur. The formation of the soul of entrepreneurship is not a direct child of formation activities in order to become entrepreneurs. The onset of this process of internalization of character or conditioning which internalized to the child. ³⁸ To cultivate the values of entrepreneurship in the child needed a strategy, planning to establish conditioning (habit forming), can be done by performing activities independently, creative thinking, and routine. In the early stages of child development conducted cognitive intelligence stimulation children trained sensory, motor and even the intelligence of the child's language. This preparation does not focus on the formation of the soul of entrepreneurship. But the mental preparation for children that allow entrepreneurial souls on the internalization process themselves.

Value-the value of Entrepreneurship early childhood

Gordon All port revealed that the value of is the belief that makes a person act on the basis of his choice. ³⁹ Whereas, Kuperman revealed that value is the normative benchmark that affects humans in determining the choice between alternative ways of action. ⁴⁰ Kuperman looked at the value as an important part

³⁷ Novan Ardi Wiyani, *Ibid.*, p. 166-167.

³⁸ Muhammad Jufri, Hilman Wirawan, *Internalisasi Jiwa Kewirausahaan pada Anak,* (Jakarta: Kencana, 2014), p. 10.

³⁹ Heri Gunawan, Pendidikan Karakter, (Bandung: Alfabeta, 2012), p. 3.

⁴⁰ Rahmat Mulyana, Mengartikulasikan Pendidikan Nilai, (Bandung: Alfabeta, 2011), p. 9.

in the social life of the order, as with the values in the life of the community, can someone do something with calm without harming other people nearby.

Related to this, the values of entrepreneurship that needs to be known and understood that can be internalized within the learners in the learning process in the classroom. These values are: independent, creative, dare to take risks, action-oriented, leadership, hard work, honest, innovative, discipline, responsibility, cooperation, perseverance, commitment, realistic, curiosity, communicative, and strong motivation to succeed. ⁴¹

The strategy of the cultivation of the values of Entrepreneurship

1. Teaching and learning activities)

The learning model applied in the Khalifah Kindergarten today is studentcentered learning that is learning using a pair of perspectives, namely focusing on individual learners (descendants, experiences, perspectives, backgrounds, talents, interests, capacities and needs) with a focus on learning. The learning model that is applied uses a BCCT (Beyond Center Circle Time) system that empties into all aspects of child development, the children's play experience is carefully planned and always given a platform to facilitate the achievement of child development.⁴² The learning cycle can consist of five phases, namely awareness, acquisition, practice, and generalization.⁴³

2. Habitual activities

Kindergarten children have not been able to understand the meaning of the word good or bad correctly. Kindergarten children will be able to understand when given a habituation stimulus. Habits that can be done are:

a. Routine habituation; as a procedure that is orderly and does not change and matters to an activity. Such as greetings, greetings, greetings, prayers, charity, habituation pleases, sorry and thank you for training children in communication⁴⁴ and toilet training.

⁴¹ Tim Pusat Kurikulum Pengembangan Pendidikan, Entrepreneurship Bahan Pelatihan Penguatan Metodologi Pembelajaran Berdasarkan Nilai-nilai Budaya untuk Membentuk Daya Saing dan Karakter Bangsa, (Jakarta: Balitbang Kemendiknas RI, 2010), p. 10-11.

⁴² Een Y. Haenillah, *Kurikulum dan Pembelajaran PAUD*, (Media Akademi, Yogyakarta: 2015), p. 113.

⁴³ Marjorie J Kostelnik, Kurikulum Pendidikan Anak Usia Dini Berbasis Perkembangan Anak (Development Appropriate Practices) Edisi-5 (Terj-K.Anwar), (Depok, Kencana, 2017), p. 74.

⁴⁴ Novan Ardy Wiyani, Mengelola & Mengembangkan Kecerdasan Sosial & Emosi Anak Usia Dini, Panduan bagi Orangtua & Pendidik PAUD. (Ar-Ruzz Media, Yogyakarta: 2014), p. 149.

- b. Spontaneous habituation; interpreted as a behavior that appears immediately to parents or educators as a result of the actions of children. Spontaneous habitation is done by parents or PAUD educators by reinforcing positive and negative behaviors. Reward can be given as a form of giving reinforcement to positive behavior of children.⁴⁵ The form of spontaneous habituation in Khalifah kindergarten children is accustomed to 7 magic words, sorry, please, may you, excuse me, please, thank you (shukran), thank God (alhamdulillah).
- 3. The activities of entrepreneurship

With regard to entrepreneurship, the activities carried out require good soft skills. Soft skills can be regarded as a set of one's character, social attractiveness, communication skills, habits, sensitivity/concern for self and others and self-confidence.⁴⁶The life skill activities in the Khalifah Kindergarten that shape the values of entrepreneurship are market day, cooking class, parenting education, family gathering, field trips, outbound. Aim to stimulate and foster the values of entrepreneurship in children from an early age.

4. Extracurricular activities

Talent and interest need to be developed in the process and reinforcement in order to develop character values.⁴⁷ The process of strengthening the cultivation of entrepreneurial values can be applied by providing extracurricular activities. Aims to enrich and broaden the horizons of students' knowledge and abilities.

Factors that affect entrepreneurship in improving aspects of early childhood development

In the formation of entrepreneurship character, there are several factors that influence the formation process, namely heredity. Wiyani argues that in the perspective of heredity, the characteristics of a child are influenced by genes which are inherited characteristics. The traits that have existed in children since

⁴⁵ *Ibid.*, p. 157.

⁴⁶ Heri Kuswara, *Smart Strategies to be A Younng Entrepreneur,* (Ar-Ruzz Media, Yogyakarta, 2017), p. 69

⁴⁷ Suyadi, *Strategi Pembelajaran Pendidikan Karakter*, (Bandung: PT. Remaja Rosdakarya, 2013), p. 230.

birth are what determine their development in the future.⁴⁸ Environment and involvement of parents. According to Novan from the perspective of education, the family is the first and foremost environment. While educational institutions are the second environment for children, family planning institutions, or TK/RA children interact with PAUD educators and peers. The process of interaction between children and educators can affect children's development.⁴⁹

RESEARCH METHODS

The paradigm of this research is qualitative research using a case study approach that is a process of collecting data and information in depth, detail, intensive, holistic, and systematic. Qualitative methods as research procedures that use descriptive data in the form of written or oral words from people and observed behavior. The research subjects in this study were principals, educators, and students, as well as the parents of TK Khalifah students. This study took a sample of kindergarten group B children from the Kalifah Condongcatur Yogyakarta kindergarten. People (5-6 years) were considered to be in accordance with the age criteria needed in this study.

According to Spradley, the object of research is called a social situation, which consists of three components, namely a place, actor, and activities. This research takes place in the field, or directly to the community, such as market day activities, field trips, in this case, the process of entrepreneurship activities improves aspects of early childhood development. The process of collecting data uses several techniques, namely: Participatory observation, interview, document review. Data is processed and analyzed through three analysis activities, namely data reduction, display data, conclusions and the validity of triangulation data.

FINDINGS AND DISCUSSION

TK Khalifah based on entrepreneurship

Khalifah Kindergarten is an entrepreneurial-based institution that sees that it is important to grow the basic values of entrepreneurial spirit in children. Entrepreneurship value education can be said to be basic to achieve national independence. So that it helps give a positive mindset to be able to develop the potential that exists in children. This is in accordance with the vision of

⁴⁸ Novan Ardy Wiyani, Mengelola dan Mengembangkan Kecerdasan Sosial & Emosi Anak Usia Dini, Panduan bagi Orangtua & Pendidik PAUD, (Yogyakarta: Ar-Ruzz Media, 2014), p. 44.

⁴⁹ Novan Ardy Wiyani, Konsep Dasar PAUD, (Yogyakarta: Gava Media, 2016), p. 103.

the Khalifah Kindergarten "To become one of the Favorite TK and Play Groups in Indonesia. As well as the Mission of the Khalifah Kindergarten: Ensuring that children aspire to become Moslem entrepreneurs with the reserve of the Prophet Muhammad.

TK Khalifah is expected to be able to create a generation of the nation by stimulating children to grow up to have the dream of becoming a Muslim businessman. Activities in different center classes and on different days. Entrepreneurship education embodies the mentality, mind sight of children from an early age so that later it will grow and develop its independence and spirit of spirit in welcoming job maker in its time. This is in accordance with the personality of the Prophet Muhammad who became a model. So it can be concluded that the reasons for TK Khalifah based on entrepreneurship are:

- 1. TK Khalifah is one of the institutions that integrate entrepreneurial values in every aspect of child development through the understanding of learning and entrepreneurial activities. The cultivation of value was grown by doctrine the child to become a Moslem entrepreneur.
- 2. Khalifah Kindergarten is a comfortable place for children not to come, play and go home. Rather, it is a second home for children. Instill the value of confidence through entrepreneurship education.
- 3. As a means of directing the child's mindset from an early age to becoming a child entrepreneur, it can create jobs.
- 4. As a means of developing the potential, quality and productivity of children according to the age level, foster awareness of being an independent nation and shaping the character of entrepreneurship in children based on the personal prophet Muhammad as a merchant and entrepreneur.
- 5. As a basic reference in the teaching of early childhood in Indonesia. The management of entrepreneurship values is important to grow the entrepreneurial spirit in children. Children are taught to recognize nominal money but do not teach maternal values to children.

The Process of implementation of the Cultivation of the Values of Entrepreneurship in TK Khalifah

In the process of planting entrepreneurship values, there are planning, implementation, and assessment. In its implementation, the researchers saw that the Khalifah kindergarten children learned by observing, seeing and carefully planting entrepreneurial values in improving aspects of child development, this was done by internalizing through thematic learning, habituation activities, and entrepreneurship and extracurricular activities. The process of planning, conducting and evaluating as explained below:

1. Planning PAUD activities based on entrepreneurship at Khalifah Kindergarten

Based on the results of the study, it was found that planning for entrepreneurial-based activities at the Khalifah Kindergarten was carried out by designing a daily, weekly, and semester activity as a reference for the implementation and evaluation of every aspect of children's development in school. This Daily Activity Plan (Rencana Kegiatan Harian-RKH) at the Khalifah Kindergarten has been determined by the Khalifah management as a basic reference in carrying out activities. Simply changing the media or material in the learning process is not monotonous. RKH at TK Khalifah has a reference in accordance with the 2013 curriculum, but in the morning material activities, there is an entrepreneurial dialogue activity as a means for children to communicate actively, and understand learning according to the theme. RKH is only used when the learning process takes place and entrepreneurship activities such as market day, cooking class refer to the Semester Program Plan (Rencana Program Semester-RPS).

2. Implementation of entrepreneurship program activities

From the results of the study, it was found that the program of entrepreneurship-based activities in improving aspects of the development of early childhood in Khalifah kindergarten was carried out through:

a. Market day program; In this activity, the development of children's language, cognitive, and physical motor aspects can be seen from the communication and buying and selling interactions that occur between mothers and children. The teacher stimulates children to be interested in participating in activities by providing an understanding of market day activities based on this theme. In the implementation of the teacher prepares materials and conditions so that market day activities run conducive. Here, the teacher gives roles to students, there are those who become sellers and buyers according to their interests. For the assessment, the teacher facilitates by giving reinforcement to the child through questions and with a guide to the values of J, K, and S at the daily report.

- b. Cooking class; in this activity, children are trained to develop children's creativity and innovation. This is in accordance with Zimmerer's theory that an entrepreneurship must have a future orientation. Cooking class is one that shapes a child's life skill. From the results of the study, it was found that the children carried out cooking class activities to make Cheese Milk Corn with the theme My food was good and lawful with a guide from the teacher. Starting from preparing materials so that the process of making the product. Researcher's findings, the teacher gives a direct example and the child looks at it then does it according to the teacher's instructions. It can be seen the level of development of children who are capable of physical motor aspects and cognitive and language.
- c. Field trip; Visiting activities are scheduled by the school to places that can stimulate entrepreneurial values in children, such as the following activities:
 - 1) In visiting cullinare to Manna Bakery, it was found that brave children came forward, spoke softly, and appeared confidently to finish making donuts.
 - 2) The next field trip is to Rakosa FM, children are trained in the courage to broadcast information to speak, complete the child's curiosity to appear brave directly on children's radio broadcasts. This activity integrates the values of entrepreneurship with aspects of social-emotional development, language and cognitive of children.
- d. Angklung and painting extracurricular activities; this activity trains children's focus and concentration. Training moves fine motoric physics and coordinates between the child's hands and brain. Train children's cognitive concentration to remember their turn to use angklung and stimulate children's artistic talent.
- e. Routine habituation with dialog about entrepreneurship

In this activity, children are given enthusiasm and direction to become entrepreneurs, and always ask about children's ideas. Even though children answer their ideas in general such as wanting to be a police officer, doctors, teachers, but mothers of teachers always slip into becoming entrepreneurs. The activity carried out is a role dialogue between a buyer and seller in accordance with the theme of learning. Through this dialogue, children are trained to have a visionary attitude, dare to express creative ideas they know. Teach children to be able to visualize dreams. This includes being effective in fostering an entrepreneurial spirit in children.

3. Assessment activities

Based on the results of the study, it was found that assessment of planting entrepreneurship values in improving aspects of early childhood development in Khalifah Condongcatur Kindergarten was carried out only through three stages, namely daily report, middle semester and semester report cards. Assessments that become a measure in a daily report, middle semester, and semester report cards are children's behavior in displaying ability indicators from aspects of tauhid development, entrepreneurship value, social-emotional, physical, cognitive, language and skills aspects in one day. The instrument is used by giving three criteria namely Rarely, Occasionally and Often (J, K, S) by giving a checklist.

Impact of Implementation of Planting Entrepreneurship Values in Increasing Aspects of Early Childhood Development

The success of an educational value is when the teacher is able to give meaning to the nature of education itself in students. The results of cultivating the values of entrepreneurship in Khalifah Condongcatur's early childhood at TK are to foster a spirit of discipline, independence in children, foster a spirit of courage in children, brave wrong, creative in thinking, awareness to do positive things, have empathy around them.

The following are conclusions about the impact of planting entrepreneurial values in improving aspects of early childhood development, namely:

- 1. The children already have independence in completing their own task until they finished in earnest as the student.
- 2. The children confident, courage to go forward and appear in public.
- 3. The children have an empathetic spirit, love to share charity
- 4. The children are creative and innovative to produce works that are worth selling.

This is evidenced by the ability of Cheris (a student) who already has an understanding of entrepreneurship. Cheris, one of the Khalifah kindergarten children who made paper clips and marketed them. In improving aspects of early childhood development, the values of entrepreneurship have the following roles:

- 1. Aspects of emotional social development (behavioral morals) of children, prepared politely, respect for those who are more mature than him and love his friend. Enthusiastic attitude can entertain friends who are sad.
- 2. Cognitive aspects, children are able to hit nominal money, think of creative and innovative ideas, about something that can make money. Children are able to set aside money for charity and capital money for resale in the next market day.
- 3. Language development aspects, children become more communicative and able to express and have a high curiosity to ask. Children become more confident and dare to speak in public.
- 4. Aspects of the development of art, children are able to create and produce something according to their talents.
- 5. Aspects of children's motoric physical development can be seen from all lines of learning activities, be it habituation activities, entrepreneurship activities and extracurricular activities. The child is trained in the agility of his motoric physical movements well.

Based on the results of research on all aspects of child development, the cultivation of entrepreneurial values that play a greater role is in the aspects of social-emotional, cognitive, language and motor physical development. This is raised from self-confidence, the courage to take risks, leadership, originality, and other positive values instilled in the Khalifah Kindergarten to children. However, the values of monotheism cannot be separated because the value of *tawhid* is the initial foundation of all Islamic education institutions in Indonesia.

CONCLUSION

Based on previous data discussion and analysis, this study can be concluded. First. the establishment of ΤK Khalifah with basic entrepreneurship to foster awareness from an early age so that this millennial generation will have the dream of becoming a Muslim entrepreneurship. Second, the process of cultivating entrepreneurial values is grown by implementing the BCCT system with the concept of alms-entrepreneurs. Through learning activities, entrepreneurship, extracurricular and habituation programs, through good planning, implementation and assessment. Third, the impact of planting values can be seen from the output of children in accordance with the vision, mission, philosophy, and objectives to be achieved

by the Khalifah Condongcatur Kindergarten. And it can be seen from the results achieved by children in learning activities at centers and daily activities to achieve indicators on all aspects of development that have been determined in the caliph's curriculum.

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