

Spiritual-Based Entrepreneurship Education for Early Childhood: Lesson From Indonesia

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Abstract

Entrepreneurship education in early childhood has been applied to several kindergartens in Indonesia. However, some children still think that these activities are limited to playing games and have not lived up to the meaning of entrepreneurial values. This study aims to describe spiritual-based entrepreneurship education in early childhood. This research method is a qualitative case study. The research subjects were early childhood children at the Khalifah Kindergarten in Yogyakarta, aged 4-6 years. Collecting data in this study by in-depth interviews, participant observation, and documentation. Data analysis used the Miles and Huberman model with interactive analysis through data reduction, presentation, and conclusions. The results showed that spiritual-based entrepreneurship education in early childhood is an activity that can instill entrepreneurial values, increase the development of children's religious and moral values, and form pious, honest, and challenging Muslim entrepreneurs. Spiritual activities that support entrepreneurship education at Khalifah Kindergarten Yogyakarta are alms after-market day activities, dhuha prayer, sunnah fasting, talking about the example of the prophet Muhammad as an honest entrepreneur. Entrepreneurship activities are in the form of playing activities in the classroom and outside the classroom, internal and external market days, outing classes to entrepreneurial places, and mosques. This research contributes to the understanding of entrepreneurship education in early childhood that combines entrepreneurship education with Tauhid education to instill entrepreneurial values and foster the spiritual development of early childhood to form spiritual entrepreneurs who are pious individuals and pious socially.

Keywords: *Early Childhood, Spiritual-Based Entrepreneurship Education*

Abstrak

Pendidikan entrepreneurship pada anak usia dini sudah diterapkan pada beberapa taman kanak-kanak di Indonesia. Namun beberapa anak masih menganggap kegiatan tersebut sebatas bermain-main saja dan belum menghayati makna nilai-nilai kewirausahaan. Tujuan penelitian ini adalah mendeskripsikan pendidikan entrepreneurship berbasis spiritual pada anak usia dini. Metode penelitian ini adalah kualitatif studi kasus. Subjek penelitian adalah anak usia dini di TK Khalifah Yogyakarta yang berusia 4-6 tahun. Pengumpulan data pada penelitian ini dengan wawancara mendalam, observasi partisipan, dan dokumentasi. Analisis data menggunakan model Miles dan Huberman dengan analisis interaktif melalui reduksi data, penyajian data, dan kesimpulan. Hasil penelitian menunjukkan pendidikan entrepreneurship berbasis spiritual pada anak usia dini menjadi kegiatan yang dapat menanamkan nilai-nilai kewirausahaan, meningkatkan perkembangan nilai agama dan moral anak, dan membentuk pengusaha muslim yang soleh, jujur, dan tangguh. Kegiatan-kegiatan spiritual yang mendukung pendidikan entrepreneurship di TK Khalifah adalah sedekah setelah kegiatan market day, sholat dhuha, puasa sunnah, berkisah tentang keteladanan Nabi Muhammad SAW sebagai entrepreneur yang jujur. Kegiatan entrepreneurship berupa kegiatan bermain di kelas dan di luar kelas, market day intern dan ekstern, outing class ke tempat wirausaha dan masjid. Penelitian ini memberikan kontribusi pada pemahaman tentang pendidikan entrepreneurship pada anak usia dini yang menggabungkan pendidikan entrepreneurship dengan pendidikan tauhid untuk menanamkan nilai-nilai kewirausahaan dan membina perkembangan spiritual anak usia dini sehingga terbentuk entrepreneur spiritual yang shaleh individu dan shaleh sosial.

Kata Kunci: *Anak Usia Dini, Pendidikan Entrepreneurship Berbasis Spiritual*

Introduction

Spiritual-based entrepreneurship education is essential to be applied to early childhood education. Around 90.79% of parents and early childhood educators agree that instilling the soul entrepreneur based on values from an early age is a modality for children to become more independent and challenging individuals.¹ Spiritual-based entrepreneurship education develops entrepreneurial values, develops moral values of religion and early childhood, and creates persistent leaders with good spirituality. Spiritual entrepreneurs make a conscious effort to develop actions and initiatives to bring spirituality

¹ Martha Christiani, Nur Cholimah, and Bambang Suprayitno, "Development of Entrepreneurship Learning Model for Early Childhood," *Asia Pacific Journal of Multidisciplinary Research* 3, no. 3 (2015): 65–70.

to the people and communities with whom they work. Employers with few religious beliefs are less likely to bring personal spirituality to the workplace.²

Spirituality is an important modality to be instilled in student entrepreneurs, especially from an early age. Having a soul entrepreneur based on spirituality makes children become individuals with character, think before acting under the pressures of modern civilization, and have peace of mind in various environments.³ It is undeniable that spirituality in entrepreneurship makes people wiser and more careful in making business decisions. The younger the spirituality of entrepreneurship is instilled, then in the future, there will be more and more people entrepreneurs who are successful in entrepreneurship and participate in advancing the nation without heeding values.

The number of entrepreneurs in a country affects the economy's progress⁴, including economic factors in Indonesia.⁵ A country is said to be a developed country if it has 2% of entrepreneurs from the total population⁶, so it is undeniable that teaching entrepreneur education from an early age is very important. Entrepreneurship education and the spirit of entrepreneurship are now growing everywhere. Ideally, this entrepreneurial spirit is instilled as early as possible, starting at the level of early childhood education, not during junior high, high school, or college. As the Prophet Muhammad SAW started herding and making money at the age of 6 and trading at 12. Referring to the example of the Prophet Muhammad SAW, it has a positive impact if teaching entrepreneurs from an early age.

² Sandra King-Kauanui, Kevin D. Thomas & Gail Ross Waters (2005) Entrepreneurship and Spirituality: Integration of Spirituality into the Workplace, *Journal of Management, Spirituality & Religion*, 2:2, 255-274, DOI: 10.1080/14766080509518582 .

³ Jennifer Mata-McMahon, Michael J. Haslip, and Deborah L. Schein, "Connections, Virtues, and Meaning-Making: How Early Childhood Educators Describe Children's Spirituality," *Early Childhood Education Journal* 48, no. 5 (2020): 657-69, doi:10.1007/s10643-020-01026-8.

⁴ Ernani Hadiyati, "Kreativitas Dan Inovasi Berpengaruh Terhadap Kewirausahaan Usaha Kecil," *Jurnal Manajemen Dan Kewirausahaan* 13, no. 1 (2011), doi:10.9744/jmk.13.1.8-16.

⁵ Aristo Surya Gunawan and Ati Cahayani, "Do Demographic Variables Make a Difference in Entrepreneurial Leadership Style? Case Study amongst Micro and Small in Creative Economy Entrepreneurs in Jakarta, Indonesia," *International Journal of Asian Business and Information Management* 13, no. 2 (2022): 1-6, doi:10.4018/IJABIM.20220701.0a10.

⁶ Adevia Indah Kusuma, "Strategi Manajemen Sekolah Dasar Dalam Menumbuhkan Jiwa Kewirausahaan," *Jurnal JPSD (Jurnal Pendidikan Sekolah Dasar)* 4, no. 1 (2017): 77, doi:10.26555/jpsd.v4i1.a9590.

The spirit of entrepreneurship does not appear suddenly but requires a process, especially for those not in an environment that supports the emergence of an entrepreneurial spirit. The earlier to instill an entrepreneurial spirit in children, the greater the emergence of an entrepreneurial spirit in students. The reality on the ground, educational institutions only teach and produce skilled students, but do not have an entrepreneurial spirit⁷, so that in the end, they are formed into workers who are ready to work and are not job creators. So, this is where the role of education is to insert entrepreneurship education into the school curriculum.

The education curriculum is an essential aspect of concern to all levels of education, including early childhood education (ECE), in developing the quality of an institution. Following the National Standard of ECE⁸; and ECE Curriculum⁹ that the structure of ECE programs/activities includes the development of behavior formation and the development of basic abilities through play and habituation activities. The development scope includes religious and moral values, cognitive, physical motor, social-emotional, language, and art. Development activities for one aspect are carried out in an integrated manner with other aspects using a thematic approach. The conditions of each institution determine the peculiarities of an institution.

Many ECE institutions, both formal and non-formal, develop the creativity and uniqueness of each institution, one of which is the Khalifah Kindergarten Yogyakarta. Khalifah Kindergarten Yogyakarta has several advantages: education entrepreneurship, part of the school curriculum. It is written in the institution's educational mission. Entrepreneurship education instills entrepreneurial values in children as early as possible. It has become one of the main tasks of the Khalifah Kindergarten teacher, which is to form children who aspire to become entrepreneurs/entrepreneurial spirits who cannot be separated from Islamic values. I hope that children can contribute to supporting government programs and the country's progress in the future.

⁷ Ibid.

⁸ (Regulation of the Minister of Education and Culture Number 137 of 2014 concerning National PAUD Standards, 2016)

⁹ Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 146 of 2014 concerning the 2013 Curriculum for Early Childhood Education., 2015)

The government has shown support for the entrepreneur program through education since several years ago. Government support includes the development of the Cooperative Education Program in 1998 and the Entrepreneurship Student Creativity Program. Furthermore, in 2003, the government also developed a Cooperative Education Program in MSMEs, where the program provided entrepreneurship learning opportunities for students in MSMEs. In 2009 the government also developed the Student Entrepreneurial Program in coaching and providing capital for students who want to be entrepreneurs. In 2014 the Directorate General of Higher Education launched the Student Entrepreneurship Expo program (KMI Expo), an extension of a similar program to the Student Entrepreneurship Expo, which was previously held at the polytechnic level. In 2016, the government also revitalized and integrated the entrepreneurship development program into the Indonesian Student Entrepreneurship Program (PKMI), which generally has three main objectives: (1) forming entrepreneurial character in the form of an integration process between hard skills and soft skills (knowledge, skills, personal quality: motivation, attitude, behavior, traits, values) so that entrepreneurial capacity is formed, (2) encourages the growth of science-based young entrepreneurs, and (3) encourages the formation and strengthening of entrepreneurial development institutions at the tertiary level.¹⁰ However, the program cannot be adequately realized without the support/preparation as early as possible. An adequate infrastructure does not necessarily make an individual proficient in entrepreneurship if there is no entrepreneurship education from an early age. So, the critical role of entrepreneurship education is cultivating the soul entrepreneur since young.¹¹

Entrepreneurship education has been applied to early childhood education. However, in its implementation, in the main. Activities that have been integrated with entrepreneurship education, children still think that it is just playing, there are still few children who can live up to the values of

¹⁰ Kusuma, "Strategi Manajemen Sekolah Dasar Dalam Menumbuhkan Jiwa Kewirausahaan."

¹¹ Abderrahman Hassi, "Effectiveness of Early Entrepreneurship Education at the Primary School Level: Evidence from a Field Research in Morocco," *Citizenship, Social and Economics Education* 15, no. 2 (2016): 83-103, doi:10.1177/2047173416650448.

entrepreneurship.¹² Teachers have difficulty inviting children to live up to the values of the entrepreneurship activities carried out.

Recent studies on entrepreneurship are associated with spirituality. Studies on the influence of spirituality and religion in entrepreneurship have attracted increasing attention.¹³ Because entrepreneurship is also a business driven by the value of spirituality/religiosity, entrepreneurs often place a deep personal meaning in pursuing entrepreneurship driven by values within the individual¹⁴ and religion and spirituality. This intersection of constructs provides an understanding of how high awareness of how entrepreneurs in terms of their values and beliefs can influence business activities and essential characteristics of the entrepreneurial process, such as opportunity recognition, new venture creation, operations, and entrepreneurial growth. Because basically, every individual does not only carry out world activities/entrepreneurship without being based on religious values in acting.¹⁵

Studies on entrepreneurship and spirituality include a study conducted by Thompson, Kopelman, and Schriesheim, which found that individuals who have an entrepreneurial spirit also have a stronger relationship between work and life satisfaction following the values of life, work, and self-satisfaction, and job satisfaction and family, compared to individuals working organizationally.¹⁶ The most relevant entrepreneurship values are autonomy, creativity, material gain, satisfaction in life, and integration.¹⁷ Having an entrepreneurial spirit makes individuals confident in acting and making

¹² Lailatu Rohmah. (2017). Implementation of Entrepreneurship Education in Early Childhood at Khalifah Sukonandi Kindergarten, Yogyakarta. *Al-Athfal Journal of Children's Education* .

¹³ Koubaa Salah, "Koubaa Salah," no. December 2015 (2016), doi:10.13140/RG.2.1.2163.4326.

¹⁴ Val M Kinjerski and Berna J Skrypnek, "Kinjerski.Pdf," *Defining Sprit at Work: Finding Common Ground*, 2004.

¹⁵ Angela M. Balog, Lakami T. Baker, and Alan G. Walker, "Religiosity and Spirituality in Entrepreneurship: A Review and Research Agenda," *Journal of Management, Spirituality and Religion* 11, no. 2 (2014): 159–86, doi:10.1080/14766086.2013.836127.

¹⁶ Cynthia A. Thompson, Richard E. Kopelman, and Chester A. Schriesheim, "Putting All One's Eggs in the Same Basket: A Comparison of Commitment and Satisfaction Among Self- and Organizationally Employed Men," *Journal of Applied Psychology* 77, no. 5 (1992): 738–43, doi:10.1037/0021-9010.77.5.738.

¹⁷ Jerome A. Katz, "How Satisfied Are the Self-Employed: A Secondary Analysis Approach," *Entrepreneurship Theory and Practice* 17, no. 3 (1993): 35–51, doi:10.1177/104225879301700303.

decisions, especially if accompanied by the basics of spirituality.¹⁸ So, it is believed that entrepreneurship from an early age will provide freedom for children to think, be creative, and be wise in making decisions that cannot be separated from the values of life.

The study described in this research is entrepreneurship education in early childhood combined with Tauhid/religious education to develop spiritual values in entrepreneurship, such as praying, being grateful and/or worshipping, being honest, friendly, diligent in giving alms, caring for others, happy helping others, enthusiasm, and how to treat buyers or fellow traders following religious values. This research focuses on how education entrepreneurship is based on spirituality at Khalifah Kindergarten Yogyakarta, what activities develop spirituality-based entrepreneurship education at Khalifah Kindergarten Yogyakarta, and the benefits of entrepreneurship education based on spirituality in early childhood.

Early Childhood Entrepreneurship Education

Early childhood education is directed at stimulating, guiding, nurturing, and providing learning activities that will produce abilities and skills in children. Education at an early age is believed to have a cumulative effect that will carry over and affect the child's physical and mental throughout life.¹⁹

The government and society have realized the importance of early childhood education.²⁰ One of the educational programs for early childhood is spiritual-based entrepreneurship education. It is hoped that children can become job creators without losing spiritual values. Currently, entrepreneurship itself is a well-researched concept in the academic and

¹⁸ Judi Neal and Manuel C. Vallejo, "Family Firms as Incubators for Spirituality in the Workplace: Factors That Nurture Spiritual Businesses," *Journal of Management, Spirituality and Religion* 5, no. 2 (2008): 115-59, doi:10.1080/14766080809518697.

¹⁹ Dika Putri Rahayu, "Strategies for Increasing Teacher Competence through Structured Mentoring in Developing Local Wisdom-Based Curriculum in Az-Zahwa Playgroup" 6, no. 2 (2020): 161-74.

²⁰ Presiden Republik Indonesia, "Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 Tentang Sistem Pendidikan Nasional" (Jakarta, 2003), http://kelembagaan.ristekdikti.go.id/wp-content/uploads/2016/08/UU_no_20_th_2003.pdf.

practitioner literature. Especially entrepreneurship that goes hand in hand with spiritual values.²¹

When viewed from a purely monetary perspective in the business world, entrepreneurship has focused primarily on maximizing profits, developing new business ventures, and encouraging new organizational initiatives.²² In addition, many different perspectives on entrepreneurship have been debated in academic circles. The conceptualization of entrepreneurship conventionally focuses on individuals' specific traits and abilities that drive the creation of organizations.²³ Contemporary theorists describe entrepreneurship as an individual's ability to develop, market, and expand income for a company or establish a new organization.²⁴ In many contemporary organizations, this conventional lens is believed to reflect the meaning of entrepreneurship best.²⁵ However, an alternative view conceptualizes an entrepreneur as someone who can innovate, think creatively, take risks, thrive during the chaos, and drive change based on the values of life.²⁶

Entrepreneurship education is defined as all educational and training activities (be it education system or non-education system) that try to develop participants' entrepreneurial intentions or several factors that influence intentions, such as knowledge, desire, and feasibility of entrepreneurial activity.²⁷ The success of entrepreneurship education in schools is influenced by many factors, including the creativity of teachers and the model or

²¹ Eva Norlyk Herriott, Jane Schmidt-Wilk, and Dennis P. Heaton, "Spiritual Dimensions of Entrepreneurship in Transcendental Meditation and Tm-Sidhi Program Practitioners," *Journal of Management, Spirituality and Religion* 6, no. 3 (2009): 195-208, doi:10.1080/14766080903069299.

²² Jaysinha S. Shinde and Udaysinha S. Shinde, "The Perennial Perspective on Entrepreneurship," *Journal of Strategic Innovation and Sustainability* 7, no. 1 (2011): 72-86.

²³ Chyi Lyi Liang, Kathleen, and Paul Dunn, "Entrepreneurial Characteristics, Optimism, Pessimism, and Realism - Correlation or Collision?," *The Journal of Business and Entrepreneurship* 22, no. 2 (2010): 1-22.

²⁴ Tracy H. Porter and Matthew C. Mitchell, "Spiritual Institutional Entrepreneurs: An Introduction and Examination," *Journal of Management, Spirituality and Religion* 13, no. 1 (2016): 50-63, doi:10.1080/14766086.2015.1060514.

²⁵ Shinde and Shinde, "The Perennial Perspective on Entrepreneurship."

²⁶ Yasemin Y. Kor, Rita Gunther McGrath, and Ian MacMillan, "The Entrepreneurial Mindset: Strategies for Continuously Creating Opportunity in an Age of Uncertainty," *The Academy of Management Review* 26, no. 3 (2001): 457, doi:10.2307/259188.

²⁷ Liñán, F. (2004). *Intention-based models of entrepreneurship education*. Piccola Impresa/Small Business.

curriculum of entrepreneurship education. The teacher's creativity skills aim to inspire, motivate, and encourage students to be more creative, which students need in this era. Also, creativity is essential for students' entrepreneurial intentions and provisions when choosing a career as an entrepreneur. Entrepreneurship educators should focus on the knowledge and affective and psychomotor aspects. Model or entrepreneurship education curriculum should be constantly updated to enhance students' self-confidence further and impart skills to become entrepreneurs after graduating from school.²⁸

Entrepreneurship education in early childhood is not aimed at employing children but instilling entrepreneurial values, which also contain character values that can be used in children's daily lives.²⁹ Instilling an entrepreneurial spirit in individuals can develop the freedom to make decisions, accountability to oneself, the potential for higher rewards, opportunities to do challenging work, feelings of accomplishment, and pride.³⁰

In early childhood, cultivating an entrepreneurial spirit is about building independence, being responsible, optimistic, and not giving up character and character. Therefore, entrepreneurship learning at an early age can be integrated into the curriculum through programs or activities designed by schools whose implementation involves school principals, teachers and children, and parents of students. The best entrepreneurship education developed at an early age is non-cognitive entrepreneurial skills.³¹ Entrepreneurship education in early childhood is not delivered in the form of teaching materials but rather on entrepreneurial activities that pay attention to the characteristics of early childhood.

²⁸ Priest Machali, Agus Wibowo, Ali Murfi & Bagus Shandy Narmaditya (2021) From teachers to students creativity? the mediating role of entrepreneurial education, Cogent Education, 8:1, 1943151, DOI: 10.1080/2331186X.2021.1943151.

²⁹ Retno Tri Wulandari, "Pembelajaran Seni Berbasis Entrepreneurship Sebagai Upaya Pengembangan Karakter Anak Usia Dini," *PG PAUD Universitas Negeri Malang*, no. 5 (2017).

³⁰ Sandra King-Kauanui, Kevin D. Thomas, and Gail Ross Waters, "Entrepreneurship and Spirituality: Integration of Spirituality into the Workplace," *Journal of Management, Spirituality and Religion* 2, no. 2 (2005): 255-74, doi:10.1080/14766080509518582.

³¹ Laura Rosendahl Huber, Randolph Sloof, and Mirjam Van Praag (2012). *The Effect of Early Entrepreneurship Education: Evidence from a Randomized Field Experiment*. Amsterdam Center for Entrepreneurship .

Entrepreneurship in early childhood makes children have a strong soul, soul entrepreneur true, creative, courageous, calm, empathetic, capable of problem-solving, and able to bring himself to adapt to various environmental conditions.³² These benefits make it an essential point for early childhood educators to develop their soul entrepreneurship children, so to make this happen, you must understand the primary needs in growing the entrepreneurial spirit child.

Cultivating soul entrepreneurs in children can develop self-confidence, honesty, independence, responsibility, creativity, never giving up/hard work, caring for the environment, teamwork, discipline, and respect.³³ Some of the components above align with the ECE curriculum³⁴ currently in effect. It means education entrepreneurship is appropriate to be developed from an early age. Education entrepreneurship has the mandate to equip the young generation with functional knowledge and skills to build their character, attitude, and vision. It has an essential role in developing an ecosystem that promotes innovation. To make it happen, proactive policy interventions that support education are needed for entrepreneurship, such as providing the basis for innovation, creating value systems, and developing an entrepreneurial culture that promotes wealth creation and provides further impetus for innovation.³⁵

Early Childhood Spirituality

Spirituality, or spirit, is the natural light or life within that is nurtured through love, facilitates connections and relationships³⁶, and expresses itself through wonder, joy, compassion, benevolence, and other manifestations.

³² Wida Bhakti, "Upaya Meningkatkan Entrepreneurship Anak Melalui Cooking Class Pada Kelompok B," *Jurnal PG-PAUD Trunojoyo Jurnal Pendidikan Dan Pembelajaran Anak Usia Dini* 2 (2015): 105-16. y

³³ Christianti, Cholimah, and Suprayitno, "Development of Entrepreneurship Learning Model for Early Childhood."

³⁴ *Peraturan Menteri Pendidikan Dan Kebudayaan Republik Indonesia Nomor 146 Tahun 2014 Tentang Kurikulum 2013 Pendidikan Anak Usia Dini.*

³⁵ Colette Henry, Frances Hill, and Claire Leitch, "Entrepreneurship Education and Training: Can Entrepreneurship Be Taught? Part I," *Education and Training* 47, no. 2 (2005): 98-111, doi:10.1108/00400910510586524.

³⁶ Ali Murfi, "Komparasi Nilai-Nilai Pendidikan Multikultural (Telaah Buku Teks Pelajaran Pendidikan Agama Islam Dan Budi Pekerti Dengan Pendidikan Agama Kristen Dan Budi Pekerti SMP Kelas VII Kurikulum 2013)" (Uin Sunan Kalijaga, 2016), <https://digilib.uin-suka.ac.id/id/eprint/19504/>.

Therefore, the spirit of expressing itself in everyday moments and interests. It also means that spirituality can be developed and nurtured by providing a beautiful environment, loving relationships, opportunities for joy and wonder, and fostering the emergence of virtue and expressing spirit.^{37 38 39} Early childhood spirituality is often associated with children's health and well-being, social and emotional development, creativity, play, and learning.⁴⁰

Spirituality in early childhood is an aspect that parents and educators must consider. In a school setting, one of the main ways this can be achieved is by setting up classrooms and play centers to allow appreciation and expression, wonder, reflection, and exploration through open play, at the child's choice, and governed by the child himself. Allowing children to play can facilitate feelings of wonder, awe, joy, and inner peace in response to spiritual moments.⁴¹ As a play-based learning environment, the classroom can be an ideal space for children to experience spiritual moments. Allowing children to play will contribute to their overall development and make strides in nurturing their spirits. Classes, school environment, curriculum, play activities, and entrepreneurship activities in early childhood can develop early childhood spirituality.

The research approach used in this article is qualitative research. The type of research is a case study that examines a specific case where the researcher investigates bound systems (cases) or double-bound systems

³⁷ Haslip, M. J., & Gullo, D. F. (2018). The changing landscape of early childhood education: Implications for policy and practice. *Early Childhood Education Journal*, 46(3), 249-264.

³⁸ Mata-McMahon, J. (2018). What do kindergarteners' spiritual experiences and expressions look like in a secular classroom? In B. Espinoza, J. R. Estep, & S. Morgenthaler (Eds.), *Story, formation, and culture: From theory to practice in ministry with children* (pp. 235-252). Eugene, OR: Pickwick Publications.

³⁹ Eyes -McMahon, J., Haslip, M. J., & Schein, D. L. (2018). Early childhood educators' perceptions of nurturing spirituality in secular settings. *Early Child Development and Care*. <https://doi.org/10.1080/03004430.2018.1445734>.

⁴⁰ Gill Goodliff, (2016). Spirituality and Early Childhood Education and Care in M. de Souza et al. (eds.), *Spirituality across Disciplines: Research and Practice*, Switzerland: Springer International Publishing, DOI 10.1007/978-3-319-31380-1_6.

⁴¹ Jennifer Mata-McMahon (2019) Finding connections between spirituality and play for early childhood education, *International Journal of Children's Spirituality*, 24:1, 44-57, DOI: 10.1080/1364436X.2019.1619528.

(multiple cases) over time.⁴² The case in this study is spiritual-based entrepreneurship education in early childhood.

This research was conducted at the Khalifah Kindergarten in Yogyakarta, which implemented spiritual-based entrepreneurship education in early childhood. Collecting data through (1) participatory observation, researchers as the main instrument are involved in the entrepreneurship activities of students when holding *market day intern*. (2) in-depth interviews, researchers conducted in-depth interviews with teachers, students, and parents of students to answer research questions about entrepreneurship education in early childhood at the Khalifah Kindergarten in Yogyakarta. (3) researchers interpret documentation related to spiritual-based entrepreneurship education in Khalifah Kindergarten Yogyakarta.

The main instrument in this research is the researcher himself. Therefore, researchers will be directly involved in researching spiritual-based entrepreneurship education in early childhood at Khalifah Kindergarten Yogyakarta to collect complete and accurate data. Researchers try to find out, understand and translate every event that exists and occurs in the field. To improve the quality of the data collected, the tools used in this data collection are (1) interview guidelines, (b) observation sheets, and (c) activity documentation tools.

Checking the validity of the data by using: (1) triangulation of sources, researchers conduct interviews with teachers, students, and parents of students on the same question, (2) triangulation of techniques, researchers check data sourced from interviews with data sourced from observations and documentation, and (3) time triangulation, the researcher made observations in the morning and also during the day.⁴³

Data analysis in this study uses interactive analysis techniques as proposed by Miles and Huberman⁴⁴, which contains three activities that interact and take place continuously until they are completed, and the data is

⁴² John W. Creswell (2015). *Qualitative Research and Research Design Choosing among Five Approaches*. Translation: Ahmad Lintang Blue. Yogyakarta; Student Library, p. 137

⁴³ Sugiyono, *Educational Research Methods (Quantitative, Qualitative, R&D and Educational Research)*, (Bandung: Alfabeta, 2019), p. 495-496.

⁴⁴ Miles, Matthew B & Huberman, A Michael. *Qualitative Data Analysis*. Tjetjep Rohendi Rohidi Translate. (Jakarta: UI Press, 1992), p. 16

saturated. Activities in interactive data analysis are data reduction, data display, and drawing conclusions or verification.

Results and Discussion

Khalifah Kindergarten Yogyakarta has the vision to become the kindergarten of choice by combining the concept of learning between the world and the hereafter, namely between entrepreneurship and Tauhid. The mission of the Khalifah Kindergarten Yogyakarta is to ensure that children aspire to become Muslim entrepreneurs with the example of the Prophet Muhammad Sallallahu 'alaihi wa Sallam. Founded by motivation Ippho Santosa in Batam in 2007, then with a partnership system, Khalifah Kindergarten Yogyakarta developed into 70 branches throughout Indonesia. Khalifah Kindergarten Yogyakarta stands as a Kindergarten that seriously supports the spirit of entrepreneurship. The choice of the school's name with the word caliph itself is interpreted as a leader. Entrepreneurs are leaders, and in essence, humans are caliphs/leaders on earth.⁴⁵

Carrying the concept of entrepreneurship and Tauhid, the Khalifah Kindergarten is very serious in inculcating the values of virtue, piety, and toughness. One concrete proof is the 100-day program. In 100 days, children can memorize various short letters, memorize Asmaul Husna, practice dhuha prayers, practice alms, practice fasting, love the prophet, and others. Outing class was directed to the nearest mosque, banks, and places of business. In collaboration with local entrepreneurs, the outing class was directed to a place of business to open up children's insight into the world of entrepreneurship, which is delivered in the child's language. Because they are accustomed and trained to see the business world, children will hone their ability to seize opportunities when they are teenagers and adults in the future.⁴⁶

Religious activities that strengthen entrepreneurship education and Tauhid education for early childhood at the Khalifah Kindergarten in detail are:

1. Perform Duha prayer every day. Every morning the children are invited to perform the dhuha prayer in the school prayer room led by the teacher.

⁴⁵ Documentation of the Yogyakarta Khalifah Kindergarten and interviews with the Yogyakarta Khalifah Kindergarten teachers.

⁴⁶ Interview with a Kindergarten teacher of the Khalifah Yogyakarta.

Among the wisdom of praying, dhuha is getting blessed sustenance. Because the Duha prayer explicitly asks for Allah's sustenance to be brought closer, we are given the convenience to pick up the sustenance.

The habit of dhuha prayer in early childhood benefits the development of religious and moral values in children according to their age. The standard level of achievement for developing religious and moral values for children aged 4-6 years is that children know their religion, practice worship, are honest, helpful, polite, respectful, maintain personal and environmental hygiene, and are tolerant of other religions.⁴⁷ Carrying out dhuha prayers every day helps get children used to worshipping and improves the fluency of memorizing prayer readings.

2. Practice sunnah fasting once a week. This fasting practice is carried out for group B children, namely those six years old. Fasting for early childhood is done gradually. Teachers do not force children to fast for a full day. Some children practice fasting until 10 am, some practice until the time of dzuhur, and some children there who fast until sunset when breaking the fast. Among the wisdom of fasting are patience and honesty. Children are patient with hunger and thirst for a specific time. Practice being honest because if lying breaks the fast, the child will lose the reward of fasting.
3. Giving alms once a week is called the Friday sharing activity. Friday activities are sharing train students to share with others and give alms to others. Besides teaching hard work to get results, Khalifah Kindergarten Yogyakarta also teaches generosity to students. So later, they become Muslim entrepreneurs who like to share and benefit the people. Generous Muslim entrepreneurs will certainly not be stingy with their wealth and are happy to spend some of their wealth on zakat, infaq, and alms. Entrepreneurship education coupled with alms learning will make students care about others and help others.
4. Learning through storytelling, songs, and special pats to instill a love for the prophet Muhammad and his companions. Prophet Muhammad is the ultimate role model for all Muslims. Learning is delivered with varied methods to instill a love for the prophet Muhammad SAW, namely telling stories, songs, and clapping. By telling stories, songs, and stories, children

⁴⁷ Law Number 137 concerning Child Development Achievement Level Standards.

can learn about the history of the prophet Muhammad and his entrepreneurial spirit.

Muhammad's business spirit was nurtured from an early age. Allah nurtured the strength of his personality since childhood by living as an orphan. He honed his business mentality by becoming a shepherd. He became a shepherd for the Meccans as a child. By being a shepherd, he gets a reward. Shepherding goats became Muhammad's initial capital in training himself to learn how to manage, maintain and breed so that the spirit of management would be embedded. The wisdom of herding goats is: first, it can cultivate an attitude of gentleness, patience, and humility. Second, it is an educational suggestion to regulate humans and organize life. Third, it is a good form of business.⁴⁸

The entrepreneurial spirit of the Apostle appeared when he was 12 years old when he went to Syria to trade with his uncle Abu Talib. When his uncle went bankrupt, Muhammad, approaching adulthood, could carry out mobile trading diligently and fully dedicated to his business, intelligent, honest (*shiddiq*), and faithfully keeping promises (*Amanah*). These characteristics are the basis of spiritual entrepreneurial ethics. From these characteristics, the various commercial loans available in Mecca opened up opportunities for partnerships between Muhammad and the owners of capital. One of the owners of the capital is a wealthy widow named Khadijah, who offers a partnership based on a profit-sharing system. Muhammad's toughness as a master entrepreneur brings profits, and he handles none of the businesses that suffer losses.

Rasul's entrepreneurial success secret is honesty and fairness in trade relations with customers. Prophet Muhammad believed that if he were honest, loyal, and professional, the rich people would trust him. The basis of personality and entrepreneurial ethics that the prophet laid down for his ummah and humanity worldwide.⁴⁹

The basics of such entrepreneurship are what causes the influence of Islam to proliferate to remote corners of the world. So, if Indonesian

⁴⁸ Abdollah Richmoslem and Laode Masihum. *Rasulullah Business School*. (Jakarta: PT. Santri Ikhwanur Rasul, 2012) pp: 177-182.

⁴⁹ Ibid.,

Muslims want to do advanced business, then the ethics, morals, and entrepreneurial spirit exemplified by the Apostle are held and are appropriate to answer the various problems and challenges of life in this world.

The religious activities implemented in the Khalifah Kindergarten increase students' religious understanding and spirituality. It confirms previous research that spirituality can be developed and nurtured with fun activities, stimulates the emergence of virtue, and expresses the spirit.⁵⁰⁵¹ Allowing children to play and participate in fun activities can facilitate feelings of wonder, awe, joy, and inner peace in response to spiritual moments⁵³ and contribute to their overall development. Classes, school environment, curriculum, play activities, and entrepreneurship activities in early childhood can develop early childhood spirituality.

Some of the reasons the Khalifah Kindergarten has made spiritual-based entrepreneurship education the school's flagship program are:

1. Early childhood education institutions that teach children to become entrepreneurs are still rare. This Tauhid and entrepreneurship education are the main attraction for parents to entrust their children's education to the Khalifah Kindergarten. He hopes that his son has entrepreneurial values and grows into a Muslim person who is independent, honest, works hard, is tenacious, and never gives up.
2. Follow the example of the Prophet Muhammad SAW, who also lived as an entrepreneur. Prophet Muhammad SAW is an excellent example for all Muslims worldwide. The Prophet Muhammad SAW is a great person and is endlessly explored and discussed by Muslims and outside Islam.

⁵⁰ Haslip, M. J., & Gullo, D. F. (2018). The changing landscape of early childhood education: Implications for policy and practice. *Early Childhood Education Journal*, 46(3), 249-264.

⁵¹ Mata-McMahon, J. (2018). What do kindergarteners' spiritual experiences and expressions look like in a secular classroom? In B. Espinoza, J. R. Estep, & S. Morgenthaler (Eds.), *Story, formation, and culture: From theory to practice in ministry with children* (pp. 235-252). Eugene, OR: Pickwick Publications.

⁵² Eyes -McMahon, J., Haslip, M. J., & Schein, D. L. (2018). Early childhood educators' perceptions of nurturing spirituality in secular settings. *Early Child Development and Care*. <https://doi.org/10.1080/03004430.2018.1445734>.

⁵³ Jennifer Mata-McMahon (2019) Finding connections between spirituality and play for early childhood education, *International Journal of Children's Spirituality*, 24:1, 44-57, DOI: 10.1080/1364436X.2019.1619528.

Therefore, almost all dimensions of the prophet's life have been peeled and studied in depth by Muslim historians and historian figures outside of Muslims, including the business spirit of the Prophet Muhammad SAW.⁵⁴

Spiritual-based entrepreneurship activities at Khalifah Kindergarten still pay attention to the needs of early childhood and are adapted to the characteristics of children. The teacher internalizes entrepreneurial values in daily play activities. Some of the spiritual-based entrepreneurship activities at Khalifah Kindergarten Yogyakarta are⁵⁵:

1. Market day (internal and external) and alms. The internal market day held at the school and the external market day in the school environment are specific and fun entrepreneurship activities for children.⁵⁶ Market Day is an activity that is routinely carried out to instill an entrepreneurial spirit from an early age. From the capital provided by the teacher, students make products that can be sold. The income obtained from the sale will be donated in money or packaged rice and distributed to the poor in the surrounding environment. Activities *market day* This is held when there are events at school, such as taking report cards, meeting guardians of students, and commemorating religious holidays. While guarding this small supermarket, the children enthusiastically offered their wares to the guests at the school. This market day activity is the right way to instill entrepreneurial attitudes in early childhood and provide a meaningful experience for them. This market day activity trains students to apply the spiritual values and habits that the teacher has taught. In addition to learning and playing activities in class, they practice being brave to face and communicate with buyers. In addition to the value of courage, they also practice working hard, being honest, tenacious, and diligent.

⁵⁴ Interviews with teachers and principals of the Yogyakarta Khalifah Kindergarten.

⁵⁵ Interviews with teachers of Yogyakarta Khalifah Kindergarten and researcher observations on market day events at Yogyakarta Khalifah Kindergarten.

⁵⁶ Interviews with teachers and parents of students of TK Khalifah Sukonandi, as well as observations of researchers.



Figure 1. Researchers participated and observed internal market day activities when a guardian meeting of students at Khalifah Kindergarten Yogyakarta.

2. Outing Class by visiting entrepreneurial places and the nearest mosque. The outing class activity aims to see firsthand entrepreneurial practices in business places that exist in several places. In addition to places of business outing class also visited the mosque.
3. Friday sharing. Children are invited to share Friday activities, the proceeds from the sale are distributed to less fortunate people.
4. Parent Day, once a week, parents of students are allowed to teach classes according to the expertise of each parent. Parents of students at Khalifah Kindergarten Yogyakarta have various professions, ranging from teachers, lecturers, business people, bank employees, and police officers. This activity provides concrete learning to students about various professions that can be pursued when they grow up.

Learning Entrepreneurship in early childhood at the Khalifah Kindergarten Yogyakarta is integrated into several of the above activities that involve all elements of the school, namely principals, teachers, students, and

parents of students. Entrepreneurship learning is not conveyed in teaching materials but by holding entrepreneurial activities that pay attention to the characteristics of early childhood. Students feel happy and excited to follow the teacher's activities. Entrepreneurship learning at Khalifah Kindergarten Yogyakarta reinforces previous research that the best entrepreneurship education developed early is non-cognitive entrepreneurial skills.⁵⁷ With these non-cognitive skills, children can get direct experience about the values of entrepreneurship.

Entrepreneurship and Tauhid education at the Khalifah Kindergarten Yogyakarta has been carefully planned. It can be seen in the play activities and learning philosophy following the school's vision, mission, and goals. Entrepreneurship and Tauhid education at the Khalifah Kindergarten is the core of the school's learning, characteristics, and excellent programs. Entrepreneurship and Tauhid education at Khalifah Kindergarten aims to equip students and grow into solid Muslim entrepreneurs, pious individuals, and social piety. The purpose of entrepreneurship education at Khalifah Kindergarten is to instill entrepreneurial values and character values that can be used in children's lives and develop children's spirituality aspects, such as being happy to share, happy to help others and enthusiasm for work.^{58,59,60}

Conclusion

Entrepreneurship education at Khalifah Kindergarten Yogyakarta is designed for exciting play activities, learning in the classroom and outside, visiting business places, and internal and external market days. Religious activities that support spiritual-based entrepreneurship education for early childhood at Khalifah Kindergarten Yogyakarta are: daily dhuha prayer,

⁵⁷ Laura Rosendahl Huber, Randolph Sloof, and Mirjam Van Praag (2012). *The Effect of Early Entrepreneurship Education: Evidence from a Randomized Field Experiment*. Amsterdam Center for Entrepreneurship .

⁵⁸ Haslip, M. J., & Gullo, D. F. (2018). The changing landscape of early childhood education: Implications for policy and practice. *Early Childhood Education Journal*, 46(3), 249-264.

⁵⁹ Mata-McMahon, J. (2018). What do kindergarteners' spiritual experiences and expressions look like in a secular classroom? In B. Espinoza, J. R. Estep, & S. Morgenthaler (Eds.), *Story, formation, and culture: From theory to practice in ministry with children* (pp. 235-252). Eugene, OR: Pickwick Publications

⁶⁰ Eyes -McMahon, J., Haslip, M. J., & Schein, D. L. (2018). Early childhood educators' perceptions of nurturing spirituality in secular settings. *Early Child Development and Care*. <https://doi.org/10.1080/03004430.2018.1445734>.

sunnah fasting once a week, alms once a week, and telling stories, songs, and pats to instill a love for the Prophet Muhammad SAW. Spiritual-based entrepreneurship education aims to instill entrepreneurial values in students: honesty, independence, creativity, hard work, tenacity, discipline, and never giving up. Spiritual-based entrepreneurship education in early childhood is essential to continue to be developed, and there needs to be continuity at the level of education after that so that entrepreneurial values are increasingly settled in children and formed Muslim entrepreneurs who are pious individuals and pious socially.

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