



## EMPOWERMENT OF PKK COOPERATIVE JULI COT MEURAK TO INCREASE COMMUNITY INCOME IN ORDER TO SUPPORT SDGS AND ACCELERATE THE ERADICATION OF EXTREME POVERTY (P2KE)

Mai Simahatie<sup>1</sup>, Cut Fadhilah<sup>2</sup>, Imam Malik<sup>3</sup>, Ashraf Mauliddin<sup>4</sup>,

Nuratul Syiva<sup>5</sup>, Rizaki Akbar<sup>6</sup>

<sup>1,2,3,4,5,6</sup> Universitas Islam Kebangsaan Indonesia

Corresponding Email: [maisimahatie@gmail.com](mailto:maisimahatie@gmail.com)

### Abstract

*One of the strategies used to empower women is to empower "women's cooperatives" as a means of additional capital in opening micro, small and medium enterprises (MSMEs) for women. Cooperatives have a fairly large role in economic life, because cooperatives are legal entities based on family as stated in Article 33 of the 1945 Constitution. In Bireuen, there is a cooperative owned by the PKK mothers of Juli Cot Meurak Timur Village, Bireuen Regency. This cooperative is used to provide business capital loans to housewives who want to increase their business capital or open a business such as selling fried foods, selling cakes, handicrafts, and so on. Sharia cooperatives are one type of cooperative that operates based on Islamic sharia principles. The goal is to support the economic welfare of its members through savings and loan activities and business financing that is halal, free from usury, gharar (uncertainty), and maisir (speculation). This cooperative usually has several main characteristics, namely, Sharia Financing Using sharia contracts such as mudharabah (cooperation between capital owners and managers), murabahah (buying and selling with agreed profits), and musyarakah (profit sharing cooperation). Profit Sharing System Sharia cooperatives share profits based on a previously agreed ratio between members and the cooperative, not through interest. Supervision of the Sharia Board This cooperative is generally supervised by the Sharia Supervisory Board. The Board of Directors (DPS) to ensure that business activities remain in accordance with sharia principles, Focus on Islamic Values Islamic cooperatives promote business ethics and values such as justice, transparency, and social welfare for all members and Halal Products and Services Products or investments made must meet halal criteria, both from their source and their use*

**Keywords:** *Empowerment of PKK Juli Cot Meurak Cooperatives, Increasing Community Income, SDGs and Acceleration of Extreme Poverty Alleviation (P2KE)*

### INTRODUCTION

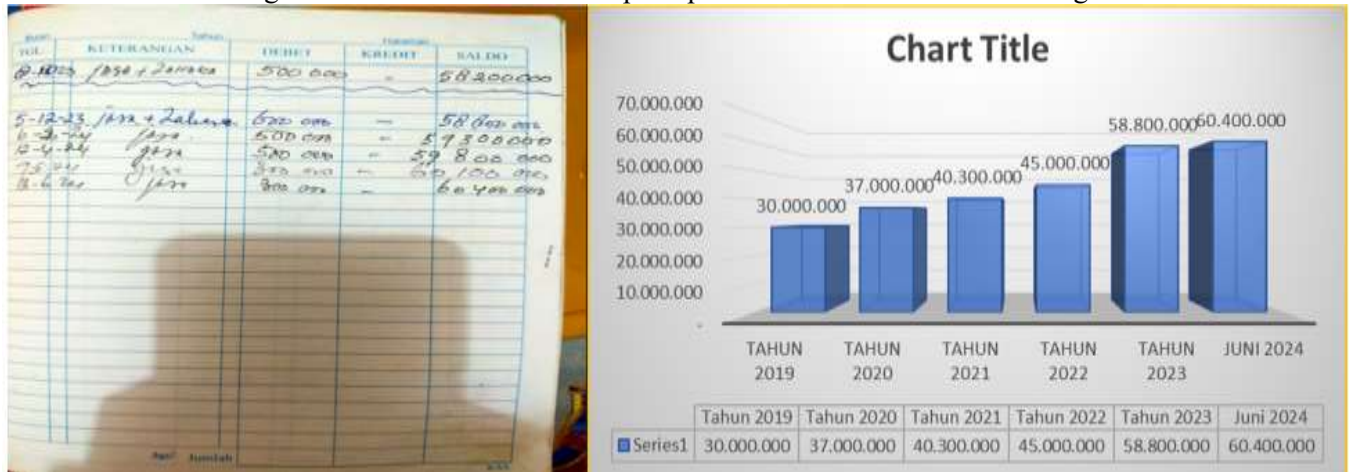
One of the strategies used to empower women is to empower "women's cooperatives" as a means of increasing capital in opening micro, small and medium enterprises (MSMEs) for women. Cooperatives have a significant role in economic life, because cooperatives are legal entities with the principle of family as stated in Article 33 of the 1945 Constitution. (3). In Bireuen, there is a cooperative owned by mothers from the PKK group of Juli Cot Meurak Timur village, Bireuen Regency. This cooperative is used to provide business capital loans to

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housewives who want to increase their business capital or open a business such as selling fried foods, sewing, selling cakes, handicrafts, etc. The initial capital of the cooperative came from village fund assistance of Rp. 30,000,000 given to the PKK group in 2019 from the Juli Cot Meurak Village government. Furthermore, for six years, the amount of funds circulating in PKK members as of June 13, 2024 was Rp. 60,400,000 which was distributed to the mothers who were members of the cooperative.

Figure 1:  
The growth trend of the PKK Group cooperative in Juli Cot Meurak Village



Currently, the partner group does not understand the basics of cooperatives, both general cooperatives and cooperatives based on sharia principles, so that this cooperative faces a number of problems in managing and **developing cooperatives**. After conducting a field survey and conducting interviews with the cooperative administrator Mrs. Suarni M Amin, the PKM Team concluded that the problems faced by the PKK Cooperative of Juli Cot Merak Village were:

1. The management of the cooperative owned by the partners is not good
2. Partners do not implement a mandatory savings system, principal savings, voluntary savings in cooperatives
3. Partners do not have adequate cooperative space and lack facilities and infrastructure for storing files, both physically and technologically, such as computers.
4. Partners have limited understanding in making cooperative financial reports.
5. Partners have difficulty in managing the cooperative due to the lack of well-organized management. Currently, the cooperative is only held by a retired teacher named Mrs. Suarni Muhammad Amin.
6. Housewives who want to borrow money for business capital at the cooperative have to wait in a long queue (5 to 6 months ahead) before they can get a loan.
7. The public does not understand the concept of sharia cooperatives or cooperatives in general.



Figure 2



Partners also do not have the ability to create cooperative financial reports, the existing bookkeeping is only the amount of money coming in, money going out, and the balance written in the cash book.

Figure 3 Photo of Cash Book, PKK Group cooperative, Juli Cot Meurak village

TGL	KETERANGAN	DEBIT	KREDIT	SALDO
10-2-22	uang jasa	440.000		53.000.000
10-2-22	uang jasa	10.000		63.020.000
11-4-22	uang jasa	520.000		63.570.000
27-6-22	uang jasa	520.000		64.090.000
30-8-22	uang jasa	520.000		64.610.000
23-11-22	uang jasa	240.000		65.110.000
23-11-22	uang jasa	240.000		65.315.000
6-1-23	uang jasa	520.000		65.815.000
6-1-23	uang jasa	300.000		66.015.000
2-3-23	uang jasa	350.000		66.365.000
2-3-23	uang jasa	150.000		66.515.000
11-4-23	uang jasa + labour	5.350.000		52.050.000
15-5-23	uang jasa	2.570.000		54.620.000
1-7-23	uang jasa	200.000		54.820.000
10-8-23	uang jasa + labour	500.000		55.320.000

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Figure 4

37	Nuzulul Firdaus	14000	30600
38	Amaliah	2000	30720
39	Amaliah	2000	30920
40	Amaliah	16000	32520
41	Amaliah	15000	34020
42	Amaliah	15000	35520
43	Amaliah	15000	37020
44	Amaliah	15000	38520
45	Amaliah	15000	40020
46	Amaliah	15000	41520
47	Amaliah	15000	43020
48	Amaliah	15000	44520
49	Amaliah	15000	46020
50	Amaliah	15000	47520
51	Amaliah	15000	49020
52	Amaliah	15000	50520
53	Amaliah	15000	52020
54	Amaliah	15000	53520
55	Amaliah	15000	55020
56	Amaliah	15000	56520
57	Amaliah	15000	58020
jumlah uang di luar			536000
jumlah			53330000
			4070000
			50200000
Jember. 14-11-23			

**1. LITERATURE REVIEW**

The following are several definitions of Islamic cooperatives according to experts:

1. Karim (2004): According to Adiwirman A. Karim, Islamic cooperatives are financial institutions that operate based on Islamic principles to achieve shared prosperity, without using an interest system. The profit-sharing system applied aims to ensure that cooperative profits can be shared fairly among members, according to their respective contributions.
2. Antonio (2001): According to Muhammad Syafii Antonio, sharia cooperatives are cooperatives whose basic principles, operational systems, and business transactions are based on Islamic law. In sharia cooperatives, each member has a role as owner and user, and transactions are carried out according to sharia principles, such as profit sharing, cooperation, and halal buying and selling.
3. Ridwan (2008): According to Ridwan, sharia cooperatives are economic institutions based on togetherness and mutual cooperation, run according to Islamic sharia principles, such as *musyarakah* and *mudharabah*. The main focus of sharia cooperatives is to achieve member welfare by complying with sharia law in all aspects of economic activities.
4. Sudarsono (2003): According to Sudarsono, sharia cooperatives are cooperatives that not only aim for economic profit but also as a tool to improve people's welfare through sharia-compliant business activities. The system must uphold justice in the distribution of profits based on contracts that comply with Islamic law.
5. Mardani (2012): According to Mardani, sharia cooperatives are cooperatives that implement sharia principles, avoid elements prohibited by sharia such as usury, and adopt a profit-sharing system in their economic activities. Sharia cooperatives act as a forum that supports the empowerment of the people's economy through a transparent and ethical approach.



Sharia cooperatives are a type of cooperative that operates based on Islamic sharia principles. Its purpose is to support the economic welfare of its members through halal savings and loan activities and business financing, free from usury, gharar (uncertainty), and maisir (speculation). These cooperatives usually have several main characteristics:

1. Sharia Financing: Using sharia contracts, such as *mudharabah* (cooperation between capital owners and managers), *murabahah* (buying and selling with agreed profits), and *musyarakah* (profit-sharing partnerships).
2. Profit Sharing System: Sharia cooperatives share profits based on a previously agreed ratio between members and the cooperative, not through interest.
3. Sharia Board Supervision: These cooperatives are generally supervised by a Sharia Supervisory Board (SSB) to ensure that business activities remain in accordance with sharia principles.
4. Focus on Islamic Values: Islamic cooperatives promote business ethics and values such as justice, transparency, and social welfare for all their members.
5. Halal Products and Services: Products or investments made must meet halal criteria, both in source and use.

## 2. Research methodology

### Stages and steps of the two problems that will be resolved by the partner:

Some of the methods used in this service are:

1. Conduct field observations and record partner priority issues
2. Achievement Motivation Training method, namely providing motivation in developing cooperatives(13)
3. System implementation method, which includes data collection, design, and data processing using a system to help prepare loan and deposit reports using software.(12)

## 4. RESULT AND DISCUSSION

Mitra is located in Juli Cot Meurak Village, Juli District, Bireuen Regency, Aceh Province. Currently, Bireuen Regency is included in the **Extreme Poverty Eradication Acceleration (P2KE) area**. Mitra Cooperative has the potential to advance and develop, as evidenced by the high interest of PKK members who want to borrow money from the cooperative for additional business capital. However, the limited capital of the cooperative causes the waiting time to get a loan to be very long, which is between 5 to 6 months. The current position of money in circulation in the cooperative on June 13, 2024 was Rp. 60,400,000, - with a total of 57 borrowers. Loans are usually used for business capital for housewives who live in Juli Cot Merak village with the requirement of having a Juli Cot Merak village ID card. Business capital is used to sell fried foods, sew, make cakes, etc.

Currently, partners do not have legal cooperative legality and do not have a proper management structure. Partners also do not have their own cooperative space, the space used is still combined with the PKK goods storage warehouse, in addition to not having a special room, the cooperative also does not have adequate facilities and infrastructure in carrying out its activities, such as not having a cupboard or filing cabinet to store cooperative documents and files, not having a computer or any technological equipment to support cooperative operations, Mitra is a cooperative owned by the PKK group of Juli Cot Meurak Village, Juli District, Bireuen Regency, located in Juli Cot Meurak Village, Juli District, Bireuen Regency. The PKK group has been established since 2014, the composition of the PKK management is as shown in Figure 4. The cooperative is currently managed by the Chairperson of

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Working Group III, namely Mrs. Suarni M Amin. The purpose of implementing this program is to indirectly support the achievement of SDGs or sustainable development in the context of poverty eradication, especially for the Acceleration of Extreme Poverty Eradication (P2KE) areas in Bireuen Regency, so the purpose of this program is.

1. Providing assistance to cooperative partners so that they have a legal business structure that is fair
2. Helping to improve partner literacy in terms of sharia cooperatives,
3. Accompany and assist partners in preparing ongoing cooperative financial reports
4. Train partners to create simple cooperative financial reports

### **PRIORITY ISSUES**

The results of the research team's observations on the PKK mothers' cooperative group in Cot Meurak Timur village, there are two groups of priority problems experienced by partners that make it difficult for cooperatives to develop, including:

1. The cooperative has not yet become a legal entity
2. Cooperatives do not have good and professional cooperative management

- ✚ The cooperative does not yet have a valid business legality, such as Minutes of the cooperative's establishment meeting and power of attorney, Decision on ratification of the cooperative's legal entity, Cooperative Identification Number (NIK), Savings and Loan Business License (IUSP). The official documents currently owned by the cooperative are only in the form of the Organizational Structure of the PKK Management of Juli Cot Meurak Village, Juli Utata Village, Juli District, Bireuen Regency, which was issued in 2014. Mrs. Suarni M Amin, who also serves as Pokja III, is responsible for managing the cooperative's funds.

### **COOPERATIVES DO NOT HAVE GOOD AND PROFESSIONAL COOPERATIVE MANAGEMENT**

- ✚ **The cooperative does not yet have proper cooperative management.**

The cooperative does not yet have the latest management (Update) and in accordance with the needs. Currently, the cooperative is only managed by a retired high school teacher named Mrs. Suarni M Amin. Her job is to record loans submitted by mothers who want to borrow money from the PKK cooperative, as well as take care of monthly installment payments.

- ✚ **Partners do not understand the concept of cooperatives, both general and based on sharia principles, so that cooperatives are not run professionally .**

The level of cooperative literacy owned by partners is very minimal in terms of managing cooperatives, which is proven by the absence of mandatory savings and basic savings in the cooperative. The cooperative only operates by learning on its own (autodidact) and its main focus is to provide loans to PKK members on the condition that they have a Juli Cot Meurak Village ID card

- ✚ **Partners do not have the ability to make cooperative financial reports (No financial transparency)**

The financial reports owned by the partners are still very simple, only covering information about money coming in, money going out, and balances. The annual reports owned by the partners also only cover the total money circulating among PKK members, the amount of loans given to each member, and the profits earned by the cooperative. The partners do not

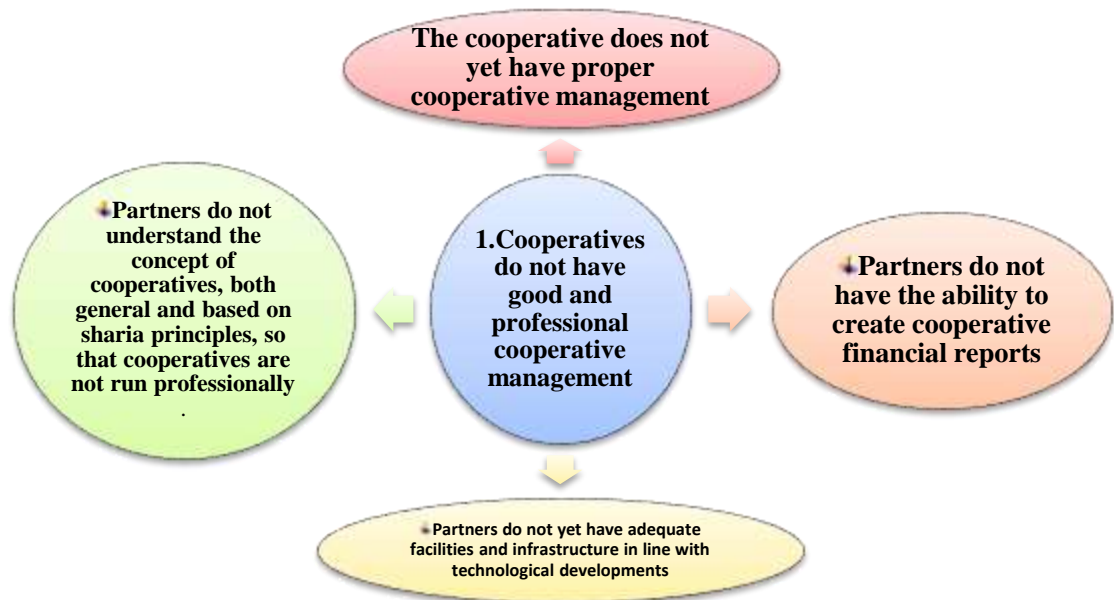


have supporting facilities and infrastructure.

- ✦ **Partners do not yet have adequate facilities and infrastructure in accordance with technological developments.**

Currently, partners are not equipped with the necessary facilities and infrastructure such as tables, chairs, computers, and so on. All transaction evidence is only recorded in a double folio book and a debit-credit cash book. The space used to serve the cooperative is also inadequate, because it is combined with a warehouse for storing PKK goods at the Juli Cot Meurak Mushala.

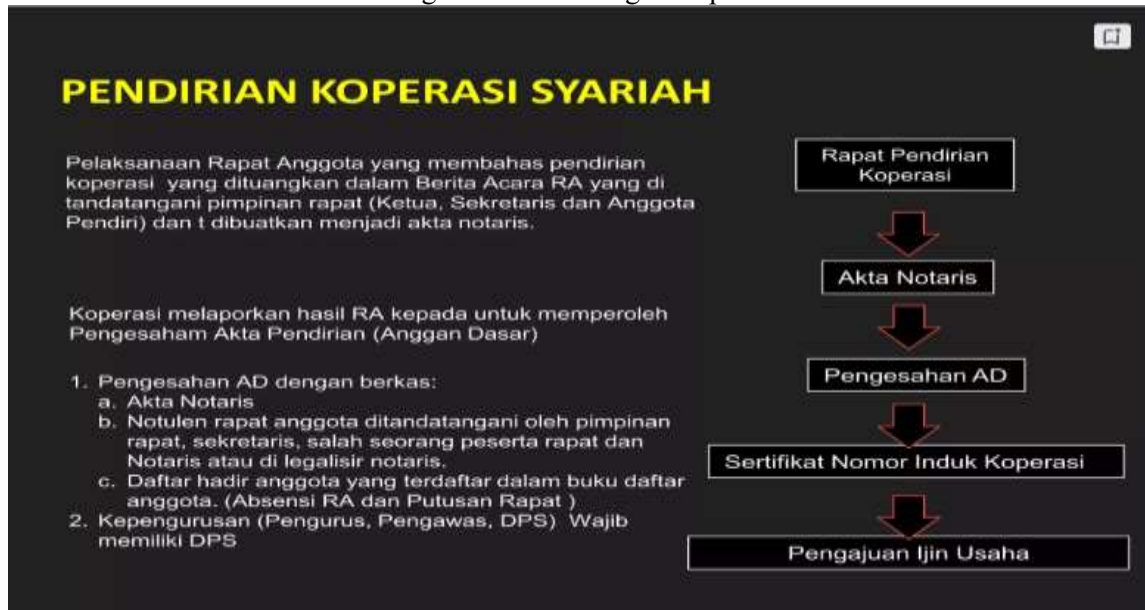
**The problem of cooperatives** is not having good and professional cooperative management.



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Stages of establishing a cooperative



**Cooperatives do not have good and professional cooperative management**

Steps taken to form good and professional management.



- Forming an organizational structure or cooperative management that meets standards. It begins with the gathering of all cooperative members and choosing management based on family ties.
- Assisting in preparing financial reports from 2019-2024 and improving capabilities in preparing subsequent cooperative financial reports. The PKM TEAM provides assistance in preparing cooperative financial reports from 2019 to 2024 in order to have transparent financial reports.
- Providing mandatory savings, principal savings and term savings for capital development and cooperatives.
- Providing assistance to cooperative administrators in preparing cooperative financial reports, then the team provides outreach and technical guidance to improve the literacy of





administrators, supervisors, managers and members of cooperatives, both general cooperatives and those based on principles.

### Application of Technology

- Simple financial report preparation training

### Mentoring and evaluation

- Mentoring and evaluation are carried out during the program.
- Program evaluation is conducted to ensure that all targeted outputs are achieved.
- Assistance in computer use for cooperative managers
- Assistance in preparing simple financial reports

### Sustainability of the program

- Evaluation of the preparation of partner financial reports is carried out once a year.
- Evaluation of computer and printer devices at partners including damage checks
- Evaluation of the running of financial reporting software applications for partners

### ✚ Partner Participation

- Prepare all documents requested for the legal management of the cooperative
- The active cooperative management together with the PKM team manages the legality of the cooperative from the initial stage until the completion of all management.
- Partners participate in helping the PKM TEAM in preparing socialization activities, training such as arranging the venue, event agenda, consumption, stationery, for the smooth running of the event.

### ✚ The role and duties of each member

Table 1  
The role and duties of each member

NO	PKM TEAM	Task
1	Dr Mai Simahatie SEMM  (Expertise in management and Doctorate in Sharia Economics)	<ol style="list-style-type: none"> <li>1. Fully responsible for PKM program activities</li> <li>2. Manage and supervise the continuity of the PKM program from start to finish</li> <li>3. Ensure the achievement of planned outputs (mandatory outputs and additional outputs)</li> <li>4. Check and perfect all reports, both progress reports and final reports.</li> <li>5. Accountable for the appropriateness of PKM budget usage</li> </ol>
2	Imam Malik SE.MSi  (Expertise in Accounting and expert in using computers and software)	<ol style="list-style-type: none"> <li>1. Responsible for socialization activities on the importance of cooperative legality</li> <li>2. Assistance in the use of computers for cooperative administrators,</li> <li>3. Ensuring the running of simple accounting financial reporting software</li> <li>4. Teaches the use of simple financial application software,</li> <li>5. Teaches the creation of simple financial reports</li> </ol>
3	Cut Fadhilah, ST, M.Kom	<ol style="list-style-type: none"> <li>1. Responsible for the running of computer equipment for cooperatives and financial reporting applications,</li> </ol>

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	Information Technology Computer, IT Software	2. teach and assist cooperative administrators in making financial reports using computers which have so far been done manually, 3. conducting technical guidance to cooperative managers
4	Asraf Maulidin Management Student	4. Accompanying partners in understanding the 4 management functions (Planning, organizing, actuating, controlling), Documenting every activity that takes place 5. Publication of every activity through social media such as Instagram, YouTube, etc.
5	Nuratul Shiva Accounting Student	1. Assisting in the preparation of financial reports for partner cooperatives, 2. assisting with all socialization activities, training, technical guidance, documenting all activities, and compiling activity archives
6	Rizaki Akbar Informatics Student	3. Software installation, technical guidance, assisting cooperative administrators in using computers

With the PKM activities that have been carried out, the PKK women's cooperative in Juli Cot Meurak village has now been improved so that it can develop so that it can help increase business capital for housewives who want to open small and medium enterprises (UMKM) in Juli Cot Meurak village.

This is done to support 2 (two) goals of the 17 (seventeen) series of SDGs goals, namely

1. Eradicating poverty
2. gender equality

Alignment of PKM programs in order to support the SDGs and Acceleration of Extreme Poverty Eradication (P2KE)

SDGs goals and their linkages to programs



So in supporting these two things, science and technology and innovation that we want to do are carried out through the following steps

- : 1. Management of the legality of cooperatives.
2. Training in preparing cooperative financial reports using technology (computers and software)
3. Training on how to develop sharia cooperatives
4. Improvement of facilities and infrastructure of the PKK Juli Cot Meurak cooperative



The benefit of this PKM is to improve the PKK mothers' cooperative in Juli Cot Meurak village so that it can develop so that it can help increase business capital for housewives who want to open small and medium enterprises (UMKM) in Juli Cot Meurak village.

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## TUJUAN PEMBANGUNAN BERKELANJUTAN



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2. Training in preparing cooperative financial reports using technology (computers and software)
3. Training on how to develop sharia cooperatives
4. Improvement of facilities and infrastructure of the PKK Juli Cot Meurak cooperative

With the development of the PKK Women's Cooperative in Juli Cot Meurak Village, it will provide benefits and uses, including:

1. Cooperative development
2. Increasing community income
3. Improving MSMEs
4. Increase income and help the family economy
5. Helping SDGs or sustainable development in eradicating poverty rates
6. Helping SDGs in the goal of gender equality through the independence of businesses owned by housewives

Helping cooperatives prepare financial reports is an important step to ensure transparency and accountability in their financial management. You may want to consider the following to strengthen the report:

1. **Preparation of Balance Sheet and Income Statement** : Be sure to record all assets, liabilities, and equity on the balance sheet and revenues and expenses on the income statement. This provides a comprehensive picture of the cooperative's financial condition.

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2. **Cash Flow Report** : This report is important to monitor the movement of cash in and out, helping cooperatives maintain liquidity and ensuring they have sufficient cash for daily operations.
3. **Preparation of Statement of Changes in Equity** : This report will show changes in equity or capital during a certain period, which is important for understanding contributions and distributions to members.
4. **Implementation of Accounting Standards** : The use of relevant accounting standards, such as PSAK for cooperatives, can assist in presenting reports that comply with regulations and are easy for stakeholders to understand.
5. **Examination and Auditing** : Providing reports for internal or external audit can help ensure that the reports are accurate and free from material errors.

Activity photos





## 5. CONCLUSION

Sharia cooperatives are a type of cooperative that operates based on Islamic sharia principles. Its purpose is to support the economic welfare of its members through halal savings and loan activities and business financing, free from usury, gharar (uncertainty), and maisir (speculation). These cooperatives usually have several main characteristics:

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**Empowerment of PKK Cooperative Juli Cot Meurak to Increase Community Income in Order to Support SDGs and Accelerate the Eradication of Extreme Poverty (P2KE)**

Mai Simahatie<sup>1</sup>, Cut Fadhillah<sup>2</sup>, Imam Malik<sup>3</sup>, Ashraf Mauliddin<sup>4</sup>, Nuratul Syiva<sup>5</sup>, Rizaki Akbar<sup>6</sup>

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