

ALP (Accounting, Legal, Psychology) Devices as the Sustainability of Diforce Women's Lives (Case Study: Diforce Women Registered at the Medan High Religious Court)

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| Article Info | ABSTRACT |
|--|--|
| Keywords: Devices, Accountancy, Legal, Psychology, Forced . | Sumatra Island has the highest population with the highest divorce rate in the last six years (katadata.co.id). This condition has an effect on women <i>in force</i> , such as the results of Soraya's research (2013) which states that the post-divorce impacts experienced by young women are psychological, economic, and social impacts that are felt to be negative and ostracized by the surrounding community. The use of ALP (Accounting, Legal, Psychology) devices can be used as an effort to carry out the sustainability of women's lives in force. The purpose of the research is to help women in force PA Medan Class IA (case: divorce lawsuit) to avoid as early as possible the negative impacts of post-divorce such as psychological, economic, legal blindness so that they are able to carry out their sustainability of life well and healthily through ALP (Accounting, Legal, Psychology) devices in an integrated manner in the form of procedures (Journaling). The research method used is descriptive method, field research, quasi-experiment; The data analysis method uses a non-equivalent control group design (non-equivalent pretest – posttest), meaning that this experiment was created with observations under artificial conditions where these conditions were created and regulated by the researcher. Results And Discussion study This is the categorization of research subject scores at the time of <i>pretest</i> and at the time of <i>posttest</i> . After being given <i>treatment</i> activities using the ALP Device through Journaling, it can be seen that there is an increase in the score of <i>Diforce Women's Life Sustainability</i> in research subjects in terms of financial health, legal literacy, and mental health (self-esteem and spiritual) as well as physical health. This means that this ALP device can be a new innovation in the world of education in the fields of accounting, law, psychology as a tool for recovering from depressed conditions when women experience post-divorce so that they can continue their lives much better such as financial health, legal literacy, and mental health (self-esteem and spiritual) as well as physical health . |
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INTRODUCTION

The divorce rate in Indonesia is growing rapidly. This is in accordance with data obtained from the citation of Haiyun, et. Al in 2023 [1] which states that in the last six years (2017-2022) the divorce rate has continued to increase as described in the Katadata article. .co.id. The following is a table of the increase in divorce rates:

Table 1. Increasing Divorce Rates in Indonesia

| No. | Year | Divorce Rate Number |
|-----|------|---------------------|
| 1 | 2017 | 374,516 |
| 2 | 2018 | 408.202 |
| 3 | 2019 | 439,022 |
| 4 | 2020 | 291,677 |
| 5 | 2021 | 447,743 |
| 6 | 2022 | 516,334 |

Source: Katadata.co.id (2023)

From the data above, there are 10 provinces in Indonesia with populations that have the highest divorce rates, especially divorce lawsuits filed by wives against their husbands [2]. Five of them are the provinces of Java, Sumatra, Nusa Tenggara, Sulawesi, Kalimantan (databoks 2021).

With this situation, many effects are experienced, especially divorced women (*diforced*), such as the results of Soraya's (2013) study which states that the impacts of post-divorce experienced by young women are psychological impacts, economic impacts, and social impacts that are felt as negative values and ostracized by the surrounding community. In addition, according to Cahaya Ningsih, et.al (2018) also revealed that divorce has a psychological effect on women themselves which is negative or positive. Negative impacts include feeling guilty, blaming yourself, loneliness, helplessness, feeling worthless, inferiority complex, shame, anxiety. While the positive impacts are religious self-actualization, independence, being able to think more positively, and achieving happiness in their lives. Therefore, the lives of women who are diforced (divorced) have many difficulties which will later affect their physical condition, psychological condition, and social condition. The basis of this event makes psychological tools important as a reference for overcoming the mental recovery of women who are diforced so that they live a better quality and are independent.

So that divorce also makes the lives of women in forced to incur additional costs of life that are unusual or unexpected compared to when they were still living together. However, this situation has not fully received legal protection and a sense of justice. So that these women in forced, in addition to having to finance their own lives and their children independently, must also bear everything from the litigation process, physical costs, psychological costs, social costs. Of course, this increases the burden on women in forced, making women in forced helpless and unprepared to face their financial conditions after divorce [3]. So the economy of these women in forced

needs to be reorganized. Therefore, accounting tools contribute to the process of organizing the economy through planning to good and proper financial management. This is in line with the writing of Siti Hadijah (2023) on the cermati.com page, which tells about the changes in living conditions experienced by women in forced that must be anticipated in the right way. One way to overcome this method is with a targeted financial management method. In reality, many women in forced are unable to use or manage their existing finances so that they experience a lot of frustration/high stress due to the unfulfilled needs of their lives such as clothing, food and shelter.

The government in its legal efforts to provide justice for women in force (divorce lawsuit) by issuing regulations such as the Directorate General of Religious Courts (Ditjen Balitbang) on compiling strategic steps in seeking protection of women's and children's rights in the form of a policy brief that can be implemented by the Directorate General of Religious Courts, the Supreme Court and stakeholders related to the protection of women's and children's rights and post-divorce [2]. The implementation of these legal efforts is by issuing the following regulations [4]:

1. In 2018, the Supreme Court Circular Letter Number 3 was issued with the formulation of the religious chamber which emphasized that the wife's right to claim maintenance due to divorce even though in a divorce case is sued as long as the wife is not proven to be nusyuz.
2. Supreme Court Circular Letter Number 2 of 2019 appeals to judges handling divorce cases who grant a wife's claim for maintenance to also include a ruling requiring the ex-husband to pay his obligations before taking the divorce certificate.
3. The Circular of the Supreme Court Number 5 of 2021 extends further to the husband's property that can be seized to ensure the fulfillment of the wife's and children's livelihood.
4. But points 2 & 3 will be in vain – the results (rules) of the verdict cannot be realized by the Court. So there is a forced effort through execution as the final stage of the settlement of the case which is directly carried out under the supervision of the Chief Justice, in the form of:
 - a. Execution of payment of a sum of money, Article 196 HIR/Article 208 RBg;
 - b. Execution to carry out an act, Article 225 HIR/Article 259 RGb;
 - c. Real Execution is regulated in Article 1033 RV

However, the implementation of this execution will also be in vain, if the Court does not impose sanctions if the Husband does not want to carry out the decision. In addition, information on this legal instrument is less distributed to women in force so that its benefits are less felt.

Formulation of the Problem to be Researched

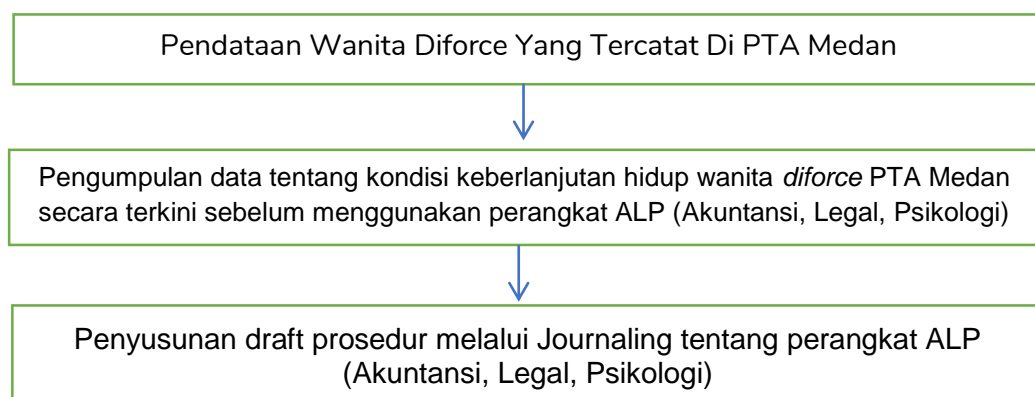
1. current condition of the sustainability of women's lives in the Medan PTA *force before using the ALP (Accounting, Legal, Psychology) device?*

2. How can the implementation of ALP (Accounting, Legal, Psychology) tools be carried out by women *in the force* registered with the Medan PTA?
3. How is the difference in the living conditions of women *in force* recorded at the Medan PTA before and after the implementation of the ALP (Accounting, Legal, Psychology) device?

METHODS

Research Flow Chart

This research was conducted in 1 year. In year 1, the design of ALP (Accounting, Legal, Psychology) devices was carried out in procedural form through JOURNALING for the sustainability of the lives of women in force registered at the Religious Court (PA) Class IA Medan under the auspices of the Medan High Religious Court (PTA). Design of ALP Device in Procedural Form for Sustainability of Diferced Women's Life The object of the research here is women *who* are registered in the Religious Court (PA) Class IA Medan under the auspices of the High Religious Court (PTA) Medan. Furthermore, data collection is carried out on women who have been issued divorce certificates by visiting the P A Class IA Medan. After the data on women *who are forced* is obtained, the process of collecting data on the current condition of the sustainability of the lives of women *who are forced in P A Class IA Medan* is carried out before using the ALP device (Accounting, Legal, Psychology). Furthermore, the process of preparing a draft procedure through JOURNALING about the ALP device is carried out until a procedure is formed that is agreed upon by the team according to the applicable standard and theoretical basis. The ALP device in the form of a procedure through JOURNALING about the ALP device that has been designed will then be tested through an experimental method to respondents from the research object, namely women *who are forced in P A Class IA Medan* so that they carry out the procedures of the ALP device during the research period. Then, the results of the test are analyzed regarding the condition of the sustainability of the lives of women *who are forced in P A Class IA Medan*, whether or not there is a difference before or after using the procedure from the ALP device. The test results show that the condition of the sustainability of women's lives *in force P A Class IA Medan* experienced differences between before and after using the procedure of this ALP device. The following is an explanation of the above, namely:



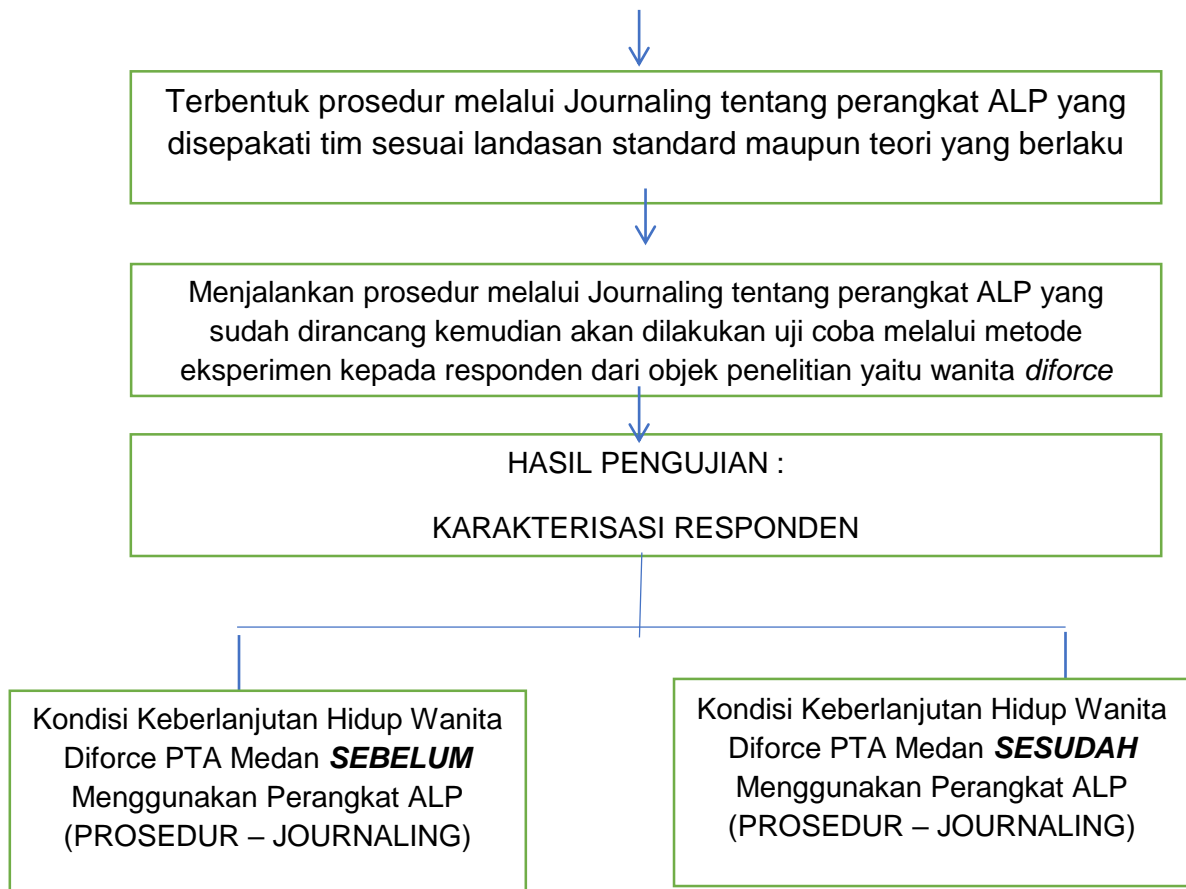


Figure 1. Flowchart of ALP Device Design in Procedural Form for Sustainability Long Live Diforce Women

The following is an explanation of the process of designing ALP devices in procedural form for the sustainability of women's lives in the force as recorded by PTA Medan:

Table 2. ALP Device Procedural Design Activity Process

| No | Stages | Activity Process |
|----|--|---|
| 1 | Data Collection of Diforced Women Registered at the Medan Religious Court (PA) Class IA under the auspices of the Medan PTA | At this stage, data collection was carried out for respondents using purposive sampling, namely 10 women who were registered at the Medan Religious Court (PA) Class IA under the auspices of the Medan PTA, already had a divorce certificate from the PA, were 25-45 years old (age maturity), had children, worked or were entrepreneurs (had income). |
| 2 | Determination of the current conditions regarding the sustainability of women's lives in the Medan Religious Court (PA) Class IA under the auspices of the Medan PTA before using the device | The sustainability of women's lives here is seen from financial health, which is indicated by the respondent's needs or desires being met, physical health is indicated by the respondent's better appearance, mental health is indicated by the inner and spiritual condition recovering and improving [5] |

| No | Stages | Activity Process |
|----|--|--|
| 3 | Procedures through the use of JOURNALING on ALP devices that are useful for the sustainability of the lives of women in force at the Medan Religious Court (PA) Class IA under the auspices of the Medan PTA | <p>Accounting Devices are designing procedures for personal financial bookkeeping using Cash In and Cash Out Journals. This aims to manage finances properly starting from the financial planning process, collecting transaction evidence, recording transactions, and reporting transactions. This design also adopts the results of the research by the chief researcher on controlling and using cash in and cash out documents in companies properly [6]. So that respondents can be financially literate, meaning that respondents can be aware of current financial conditions and are able to make decisions as future financial improvements in order to be able to carry out their life sustainability. Thus, the respondent's wishes will be achieved [6]</p> <p>Legal Devices are designing procedures through JOURNALING containing information recommendations on legal opinions regarding the right to demand wife's maintenance in the petitum in accordance with the appeal of the Supreme Court through the Supreme Court Circular Letter No. 02 of 2019 which contains an appeal to the Judge to grant the wife's maintenance claim stated in the verdict requiring the ex-husband to pay the obligation before taking the divorce certificate in carrying out the Execution based on Article 196 HIR / Article 208 Rgb so as to guarantee the certainty of Execution and guarantee protection for the ex-wife (respondent) through evidence of payment of the obligation to pay the wife's maintenance claim as much as granted in the Judge's decision. This is so that respondents can be legally literate about the advantages / disadvantages of the divorce lawsuit process so that respondents can understand what happens and the terms and conditions apply from the beginning of the case registration process to the final stage of the results of the case execution carried out related to the divorce lawsuit case. Thus, the fulfillment of the respondent's living needs for the fulfillment of the rights of women and children submitted will be achieved in accordance with the ability of the respondent of at least IDR. 1,000,000,- and/or pay attention to the prevailing standard of living [4]</p> |

| No | Stages | Activity Process |
|----|--|---|
| | | The Psychology Device is to design a procedure through JOURNALING about self-esteem counseling as a stage of respondent's mental recovery. Self-esteem is a self-evaluation made by an individual, a person's attitude towards themselves in a range of positive - negative dimensions. The aspects of self-esteem are power, significance, virtue, and compatance. By running this procedure through JOURNALING, respondents will be aware of their mental health in order to increase their self-confidence in carrying out their life continuity [5] |
| 4 | Trial and analysis results of the ALP device as a continuation of the lives of women in force in PA Class IA Medan under the auspices of PTA Medan | The trial of this device uses a quasi-experimental method. Where respondents are given treatment in the form of a trial of using the device during the research period. Furthermore, the results of the treatment are seen whether there is a difference before and after using the ALP device on the sustainability of the respondents' lives [7] |

Source: Processed Data (2024)

Research Process

This research process carries out research activities in the form of problem formulation; literature review, research methods; determination of conceptual framework; preparation of research instruments; data collection with descriptive methods, field research, quasi-experiments; data analysis methods using non-equivalent control group design (non-equivalent pretest - posttest) meaning that this experiment is made with observations under artificial conditions where these conditions are created and regulated by the researcher [7].

RESULTS AND DISCUSSION

Results of Analysis and Discussion

Respondent Profile

Overview of Research Subjects Based on Age

Based on the age of the research subjects, the following subject data was obtained:

Table 5. Distribution of Subjects Based on Age

| Age | Frequency (N) | Percentage (%) |
|---------------|---------------|----------------|
| 20 – 30 years | 2 persons | 20% |
| 31 – 40 years | 4 people | 40% |
| 41 – 50 years | 4 people | 40% |
| 51 – 60 years | 0 people | 0 % |
| Total | 10 people | 100% |

Source: Processed Data (2024)

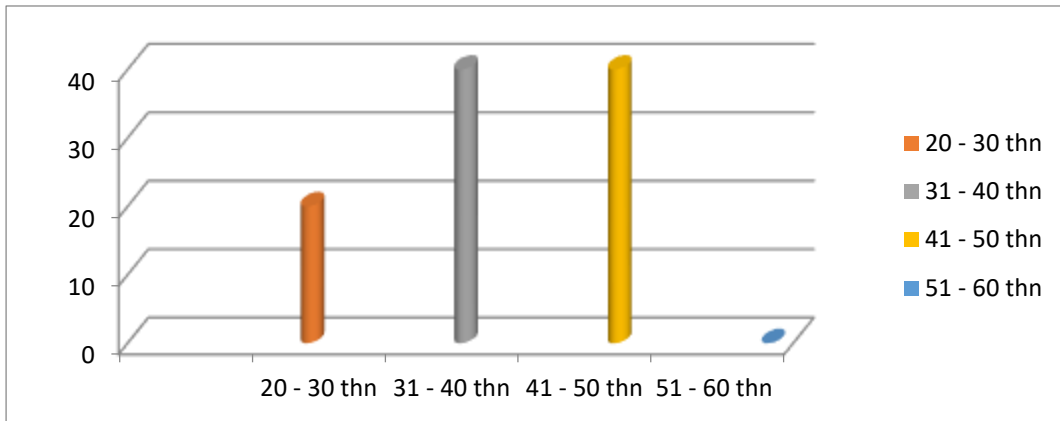


Figure 5. Graph of Distribution of Subjects Based on Length of Divorce

Based on Table 5 and Figure 5, it can be seen that the number of subjects aged between 20-30 years is 2 people (20%), between the ages of 31-40 years there are 4 people (40%), between the ages of 41-50 years there are 4 people (40%) and there are no subjects aged between 51-60 years (0%).

Overview of Research Subjects Based on Length of Divorce

Based on the length of the divorce, the following subject data was obtained:

Table 6. Distribution of Subjects Based on Length of Divorce

| Age | Frequency (N) | Percentage (%) |
|----------------|---------------|----------------|
| 0 – 11 months | 10 people | 100% |
| 12 – 23 months | 0 people | 0 % |
| >= 24 months | 0 people | 0 % |
| Total | 10 people | 100% |

Source: Processed Data (2024)

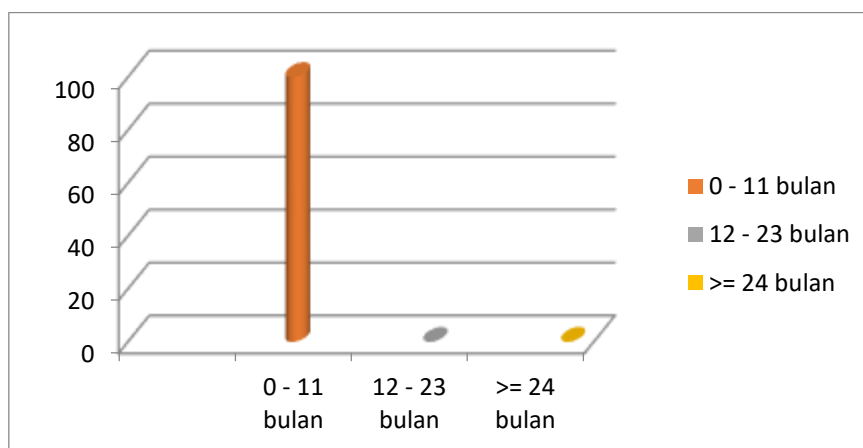


Figure 6 . Graph of Distribution of Subjects Based on Length of Divorce

Based on Table 6 and Figure 6, it can be seen that the number of subjects who had a divorce period of between 0-11 months was 10 (100%), the divorce period of between 12-

23 months was 0 people (0%) and the major divorce period was equal to 24 months was 0 people (0%).

Results of Analysis and Discussion of Recorded Conditions of Life Sustainability of Diforced Women at the Religious Court (PA Medan) Class IA Before and After Using ALP Devices (Accounting, Legal, Psychology)

Assumption Test Results

Before conducting data analysis using the t-test (*paired t-test*), the research assumption test was first carried out:

Normality Test

The Normality Test of Distribution is conducted to determine whether the distribution of research data for each variable has been distributed normally. The normality test is conducted using the *Kolmogorov-Smirnov statistical method*.

Table 7. Normality Test

| One-Sample Kolmogorov-Smirnov Normal Test Summary | | | |
|---|----------|--|-------|
| Total N | | | 10 |
| Most Extreme Differences | Absolute | | .248 |
| | Positive | | .248 |
| | Negative | | -.129 |
| Test Statistics | | | .248 |
| Asymptotic Sig. (2-sided test) ^a | | | .083 |
| a. Lilliefors Corrected | | | |

Post Test

| One-Sample Kolmogorov-Smirnov Normal Test Summary | | | |
|--|----------|--|--------|
| Total N | | | 10 |
| Most Extreme Differences | Absolute | | .200 |
| | Positive | | .113 |
| | Negative | | -.200 |
| Test Statistics | | | .200 |
| Asymptotic Sig. (2-sided test) a | | | .200 b |
| a. Lilliefors Corrected | | | |
| b. This is a lower bound of the true significance. | | | |

Based on the data in Table 7, it can be seen that the probability value of the self-esteem score at the time of *the pretest* is $p = 0.083$ and at the time of *the posttest* is $p = 0.200$; with $p > 0.05$, it can be said that the data obtained has been normally distributed. Data that is normally distributed means it has a normal distribution.

Homogeneity Test

Homogeneity test is conducted to determine whether the population and research sample are homogeneous. Homogeneity test is conducted using ANOVA through *Levene Statistic*. The following is a table of homogeneity test of research subjects.

Table 8. Homogeneity Test

| Tests of Homogeneity of Variances | | Levene | df1 | df2 | Sig. |
|-----------------------------------|--------------------------------------|------------|-----|--------|------|
| | | Statistics | | | |
| TEST | Based on Mean | .043 | 1 | 18 | .839 |
| RESULTS | Based on Median | .007 | 1 | 18 | .936 |
| | Based on Median and with adjusted df | .007 | 1 | 17.133 | .936 |
| | Based on trimmed mean | .037 | 1 | 18 | .850 |

Based on Table 8, the results of the homogeneity test of self-esteem at the *pretest* and *posttest* obtained $p = 0.839$, where $\text{Sig} (0.839) > \alpha (0.05)$, so from the data results it can be concluded that the sample is homogeneous.

Hypothesis Test Results

The main objective of this study was to determine whether or not there was an influence of *the ALP Device (Accounting, Legal, Psychology)* on improving *the Sustainability of Life* in Diforced Women Registered at the Medan Class IA Religious Court (PA) under the auspices of the Medan High Religious Court (PTA). The appropriate data analysis method is the t-test (*paired t-test*) on the experimental group given a *pretest* and *posttest* in the form of a Likert Scale on the Sustainability of Diforced Women to compare the results before and after being given *treatment (ALP Device)*. The hypothesis proposed in this study is:

Ho: There is no effect of *ALP Device* on increasing *Sustainability scores*. Diforce Women

Ha : There is *ALP Device* on improving Diforce Women's *Sustainability score*

Hypothesis testing in this study used the t-test (*paired t-test*) and analysis of the results of this study was carried out using the SPSS for Windows version 29.0 statistical program .

Table 9. Paired Samples Statistics Shows a Picture of Diforce Women's Sustainability Scores Before and After the ALP Device

| Paired Samples Statistics | | | | | |
|---------------------------|----------|---------|----|----------------|-----------------|
| | | Mean | N | Std. Deviation | Std. Error Mean |
| Pair 1 | APRETEST | 20.5000 | 10 | 3.74907 | 1.18556 |
| | APOTTEST | 24.0000 | 10 | 4.42217 | 1.39841 |

Table 9 shows the results of the study that there was a significant increase in the average (*Mean*) after the activity using the *ALP Device* was carried out . The *Mean* was compared to before the activity using *the ALP Device* was carried out. is 20,5000 (*SD* = 3.74907). This shows that there is an increase in conditions, namely increasing to 24,0000 (*SD* = 4.42217) after activities using *the ALP Device* were carried out .

Table 10. Paired Samples Correlations Showing the Magnitude of the Correlation Between the Increase in Diforce Women 's Sustainability Scores Before and After Using the ALP Device

| Paired Samples Correlations | | N | Correlation | Significance | |
|-----------------------------|--|----|-------------|--------------|-------------|
| Pair 1 | | | | One-Sided p | Two-Sided p |
| APRETEST & APOTTEST | | 10 | .657 | .020 | .039 |

Table 10 *Paired Samples Correlation* shows the magnitude of the correlation between X1 and X2 of 0.657 with a significance level of 0.039. If *Sig* < 0.05, then H_a is accepted and H_o is rejected. If *Sig* > 0.05, then H_a is rejected and H_o is accepted. Conclusion: [0.000 < 0.05] then H_o is rejected and H_a is accepted, meaning that there is an influence of *the ALP Device* on increasing the Diforce Women's Sustainability score.

Table 11. Paired Samples T-Test Testing Differences in Diforce Women's Sustainability Scores Before and After Using the ALP Device

| Paired Samples Test | | Paired Differences | | | | T | df | Significance | |
|---------------------|----------|--------------------|----------------|-----------------|---|----------|--------|--------------|-------------|
| Pair 1 | | Mean | Std. Deviation | Std. Error Mean | 95% Confidence Interval of the Difference | | | One-Sided p | Two-Sided p |
| | | | | | Lower | Upper | | | |
| APRETEST | APOTTEST | -3.5000 | 3.43996 | 1.08781 | -5.96080 | -1.03920 | -3.217 | .005 | .011 |

Table 11 shows the results of statistical tests obtained that activities using *the ALP Device* on increasing the score of Diforce Women's Sustainability with a significance level of 0.011 ($p \leq 0.05$). So it can be stated that the implementation of activities using the ALP Device effective in improving Diforce Women's Sustainability scores .

In the research analysis, significance was obtained 0.011 ($p \leq 0.05$), this shows that H_o is rejected and H_a is accepted. This means that there is an influence of activities using the ALP Device towards increasing the Diforce Women's Sustainability score

Table 11. Paired Samples Test, shows a t-count of -3.217 with a Sig level (2-tailed) = 0.011 at $df = N-1 = 10-1 = 9$ with a t-table value = 2.821. decision: t-count > t table or [-3.217 > 2.821] then H_o is rejected and H_a is accepted meaning there is an influence of activities using *the ALP Device* towards increasing the Diforce Women's *Sustainability score*

Research Categorization

Diforce Women's Life Sustainability score of the research subjects can be seen through the significance test of the difference between the empirical mean and the hypothetical mean. The Diforce Women's Life Sustainability Likert Scale consists of 10 items with 4 alternative answers with values ranging from 0 to 3, resulting in a minimum total score of 0 and a maximum score of 30. So that the area of distribution is $30-0 = 30$. From the work spirit scale, a hypothetical mean of 15 and a standard deviation of $15/6 = 2.5$ are obtained.

Table 12 . Summary of Empirical and Hypothetical Values of Diforce Women's Sustainability Scores

| Variables | Empirical | | | | Hypothetical | | | |
|--------------------------------|-----------|-----|------|-------|--------------|-----|------|-----|
| | Min | Max | Mean | SD | Min | Max | Mean | SD |
| Diforce Women's Sustainability | 14 | 30 | 22 | 7.333 | 0 | 30 | 15 | 2.5 |

Based on the research results, the results of empirical and hypothetical comparisons of the Diforce Women's Life Sustainability variable showed $pH < pE$, which is $15 < 22$, so it can be concluded that the Diforce Women's Life Sustainability score in the research subjects is higher than the Diforce Women's Life Sustainability score in the general population. Furthermore, the subjects will be classified into three categories of Diforce Women's Life Sustainability scores, namely: low Diforce Women's Life Sustainability, medium Diforce Women's Life Sustainability and high Diforce Women's Life Sustainability .

Table 13 . Differences in Survival Scores of Diforced Women Before and after Performing ALP Devices

| Subject | Diforce Women's Sustainability Score <i>Before (Pretest)</i> | Diforce Women's Sustainability Score <i>After (Posttest)</i> |
|----------|--|--|
| 1 | 18 | 23 |
| 2 | 26 | 27 |
| 3 | 26 | 27 |
| 4 | 24 | 30 |
| 5 | 22 | 25 |
| 6 | 16 | 14 |
| 7 | 20 | 25 |
| 8 | 18 | 26 |
| 9 | 17 | 14 |
| 10 | 18 | 27 |
| Σ | 205 | 238 |

Source: Processed Data (2024)

Table 13 shows the difference in the Sustainability Score of Diforce Women's Research Subjects at the time of *the pretest* and at the time of *the posttest* . The categorization norms used are as follows:

Table 14 . Diforce Women's Life Sustainability Score Norms

| Value Range | Category |
|--|---|
| $X < \mu - 1.0 \sigma$ | <i>Low</i> Diforce Women's Life Sustainability |
| $\mu - 1.0 \sigma \leq X < \mu + 1.0 \sigma$ | Diforce Women's Sustainability <i>is</i> |
| $\mu + 1.0 \sigma \leq X$ | <i>High</i> Diforce Women's Life Sustainability |

Source: Processed Data (2024)

So from table 13 the data obtained is in table 14 :

Table 15 . Summary of Diforce Women's Sustainability Score Data Categorization

| Value Range | Category |
|----------------------|---|
| $X < 12.5$ | <i>Low</i> Diforce Women's Life Sustainability |
| $12.5 \leq X < 17.5$ | Diforce Women's Sustainability <i>is</i> |
| $17.5 \leq X$ | <i>High</i> Diforce Women's Life Sustainability |

From the summary of the categorization of the Diforce Women's Sustainability score data, the categorization of the Diforce Women's Sustainability score is as follows: from each subject group can be seen in table 16 :

Table 16 . Categorization of Diforce Women's Life Sustainability Scores Before and After ALP Device

| Subject | Women's Life Sustainability Before (<i>Pretest</i>) | Category | |
|----------|---|--------------------------------|--------------------------------------|
| | | Diforce Women's Sustainability | Diforce Women's Sustainability Score |
| 1 | 18 | Tall | 23 |
| 2 | 26 | Tall | 27 |
| 3 | 26 | Tall | 27 |
| 4 | 24 | Tall | 30 |
| 5 | 22 | Tall | 25 |
| 6 | 16 | Currently | 14 |
| 7 | 20 | Tall | 25 |
| 8 | 18 | Tall | 26 |
| 9 | 17 | Currently | 14 |
| 10 | 18 | Tall | 27 |
| Σ | 205 | | 238 |

Table 16 shows the categorization of research subjects' scores at the time of *the pretest* and at the time of *the posttest* . After being given *treatment* activities using the ALP Device through Journaling, an increase in the score of *Diforce Women's Life Sustainability* in research subjects in terms of financial health, legal literacy, and mental health (self-esteem and spiritual) as well as physical health can be seen.

Results of Analysis and Discussion of Respondent Satisfaction with ALP Devices

The description of the level of satisfaction of the use of ALP devices (Accounting, Legal, Psychology) in this study can be seen through the distribution of questionnaires to respondents about Respondent Satisfaction Using ALP Devices That Are Useful for the Sustainability of Diforce Women's Lives. The following are the results of the distribution of questionnaires to respondents, namely the *mean score*, standard deviation, minimum value and maximum value of the scale score of the level of satisfaction of the use of ALP devices. Descriptive analysis in this study uses the help of *SPSS version 29.0 for Windows* . Table 17 will present the results of the descriptive analysis regarding the level of satisfaction of the use of ALP devices in 10 research subjects.

Table 17. Overview of the Level of Satisfaction in Using ALP Devices

| Level of satisfaction with the use of ALP devices | | N | Min | Max | Mean | Standard Deviation |
|---|--------------|----|-----|-----|-------|--------------------|
| | Empirical | 10 | 36 | 45 | 40.70 | 3.401 |
| | Hypothetical | 10 | 9 | 45 | 27 | 9 |

Source: Processed Data (2024)

Based on Table 17, it can be seen that the research subjects have *an empirical mean > hypothetical mean* so that it can be concluded that the average research subject has a high level of satisfaction in using ALP devices. Based on *the hypothetical mean*, the level of satisfaction in using ALP devices of the research subjects is 27 with a Standard Deviation (S_d) of 9, then the categorization of the level of satisfaction in using ALP devices can be made into three groups, namely the level of satisfaction in using ALP devices is high, the level of satisfaction in using ALP devices is moderate and the level of satisfaction in using ALP devices is low. To group subjects into each group, one score categorization can be made based on the norms in the table below.

Table 18 . Categorization of Satisfaction Levels in Using ALP Devices

| Formula | Categorization |
|--|----------------|
| $X < (\mu - 1,0\sigma)$ | Low |
| $(\mu - 1,0\sigma) \leq X < (\mu + 1,0\sigma)$ | Currently |
| $(\mu + 1,0\sigma) \leq X$ | Tall |

Source: Processed Data (2024)

Information:

μ = Hypothetical Mean

σ = Standard Deviation

Based on the categorization of norms in table 17 and the mean and standard deviation scores in table 18 above, the classification of the level of satisfaction with the use of ALP devices is obtained as shown in table 19 as follows:

Table 19 . Criteria for Categorizing the Level of Satisfaction in Using ALP Devices

| Variables | Level Categorization Criteria | Category | Number of people) | Percentage (%) |
|---|-------------------------------|-----------|-------------------|----------------|
| Level of satisfaction with the use of ALP devices | $X < 18$ | Low | 0 people | 0% |
| | $18 \leq X < 36$ | Currently | 1 person | 10% |
| | $36 \leq X$ | Tall | 9 people | 90% |
| | Amount | | 10 people | 100% |

Source: Processed Data (2024)

Categorization in table 19 can be seen that the level of satisfaction with the use of ALP devices that can help respondents in continuing their lives is none of them low (0%). The level of satisfaction with the use of the ALP device is included in the medium category as many as 1 person with a percentage of 10%. While those included in the high category are 9 people with a percentage of 90%. This means that this ALP device can be a new innovation in the

world of education in the fields of accounting, law, psychology as a tool for recovering from the conditions of depression when women experience post-divorce so that they can continue their lives to be much better such as financial health, legal literacy, and psychological health. For psychological health, this includes mental conditions towards self-esteem and spirituality as well as physical conditions that are quite good for the respondents.

Outcomes (mandatory and/or additional)

This research refers to TKT 2 with mandatory output in the form of publication in a journal indexed by Sinta 4.

CONCLUSION

The next stage plan is to publish the article to the National Sinta 4 journal, namely the Journal of Economics e. ISSN 2721-9879 . In addition, for the following year, it can increase the number of TKT desired as proof of concepts, functions or characteristics that are important analytically and experimentally as in the following year . The following shows the next stage plan according to the overall research *roadmap* through the experimental method, namely: Achieving TKT 3 by creating a guidebook on ALP devices for the sustainability of the lives of Diforced Women at the Medan Religious Court (PA) which is under the auspices of the Medan High Religious Court (PTA). Achieving TKT 4: by creating an integrated system of ALP devices for the sustainability of the lives of Diforced Women at the Medan Religious Court (PA) which is under the auspices of the Medan High Religious Court (PTA). Achieving TKT 5-6: by creating an application about ALP devices for the sustainability of the lives of Diforced Women at the Medan Religious Court (PA) which is under the auspices of the Medan High Religious Court (PTA). Achieving TKT 5-6: by designing the ALP INCUBATOR for the sustainability of the lives of Diforced Women at the Medan Religious Court (PA) which is under the auspices of the Medan High Religious Court (PTA). To achieve the TKT, after conducting a discussion with the Head of the Medan Religious Court Class IA, the researcher's strategy and suggestions for the continuation of this research results so that they are more valuable and useful to the parties who need them, it is proposed to collaborate with partners such as: Ministry of Religion: additional program content is added to the extension activities based on the results of research that has been conducted such as knowledge and training of ALP devices for the Sustainability of Diforced Women's Lives in order to strengthen knowledge about "Family Law or Divorce Law". As well as submitting a DIPA list budget in the framework of the extension worker budget plan. This is because so far the extension activities carried out have only been general in nature such as worship activities, community activities, etc. Medan Religious Court: to add to the knowledge content regarding "Family Law or Divorce Law" which is carried out during MEDIATION activities. Women's Empowerment, Child Protection and Family Planning Service: one of the programs of this service is to organize coordination, control, supervision, coaching, monitoring and evaluation of the performance of Family Planning, Family Resilience and Welfare. Thus, the results of this study will be one of the supporters to implement the program especially for Diforce

Women so that they are able to continue their lives by building and designing "Family Planning and Family Welfare" in the future.

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