

From paper to pixels: transforming financial practices in community qur'anic early childhood education

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Article Info	Abstrak
<p><i>Article history</i></p> <p>Received : Jul 6, 2025 Revised : Jul 20, 2025 Accepted : Jul 30, 2025</p>	<p><i>Program pengabdian kepada masyarakat ini merupakan hasil kolaborasi antar dosen dari beberapa perguruan tinggi, yang bertujuan untuk meningkatkan kapasitas pengelolaan keuangan Taman Pendidikan Al-Qur'an (TPA) Sufaini di Ciputat, Tangerang Selatan. Lembaga ini menyediakan pendidikan Al-Qur'an secara gratis bagi anak-anak dari keluarga kurang mampu, namun menghadapi kendala serius dalam pencatatan keuangan akibat tidak adanya sistem akuntansi yang baku serta rendahnya literasi teknologi di kalangan pengelolanya. Untuk mengatasi permasalahan tersebut, tim pelaksana merancang dan mengimplementasikan pelatihan akuntansi dasar serta pendampingan penggunaan aplikasi pencatatan keuangan digital berbasis perangkat mobile. Metode pelaksanaan kegiatan mengedepankan pendekatan partisipatif, penyajian materi secara kontekstual, dan praktik langsung dengan menggunakan data keuangan riil dari lembaga. Evaluasi dilakukan secara kualitatif melalui dialog dan pengamatan, secara keseluruhan hasil kegiatan menunjukkan bahwa sekitar 85% peserta mengalami peningkatan signifikan dalam pemahaman peserta terhadap prinsip akuntansi serta kemampuan mereka dalam menyusun laporan keuangan standar menggunakan aplikasi spreadsheet sederhana. Selain itu, kegiatan ini juga mendorong tumbuhnya kesadaran akan pentingnya transparansi dan akuntabilitas dalam pengelolaan keuangan lembaga pendidikan non-formal. Program ini membuktikan bahwa intervensi literasi keuangan digital yang tepat guna dan kontekstual dapat memberikan dampak nyata dalam penguatan tata kelola lembaga akar rumput. Pengalaman dari TPA Sufaini dapat dijadikan model replikasi bagi lembaga sejenis, dengan potensi untuk dikembangkan dalam skala yang lebih luas dan diintegrasikan ke dalam kebijakan pendidikan non-formal jangka panjang.</i></p>
<p><i>Kata Kunci:</i></p> <p>Capacity Building; Community Service; Financial Literacy; Informal Education; Mobile Accounting.</p>	<p><i>Abstract</i></p> <p><i>This community engagement initiative, conducted as a collaboration program of several lecturers from various universities, aimed to strengthen the financial management capacities of Taman Pendidikan Al-Qur'an (TPA) Sufaini, a grassroots religious education center in Ciputat, South Tangerang. The institution, which offers free Qur'anic instruction to underprivileged children, faced persistent challenges in maintaining accurate and transparent financial records due to the absence of standardized accounting practices and limited technological literacy among its administrators. In response, a structured training program was designed and implemented to provide foundational knowledge of accounting principles and to introduce mobile-based digital bookkeeping tools that could be directly integrated into the institution's daily operations. The methodology of the program emphasized participatory learning, contextualized instruction, and hands-on practice using actual institutional data. Evaluation was conducted through qualitative methods such as observation and dialogue. Approximately 85% of participants demonstrated significant improvements in preparing standardized financial reports and greater awareness of transparency and accountability. The outcomes revealed both the potential and limitations of digital financial literacy interventions in low-resource educational settings. While the training effectively introduced essential skills, sustainability remains contingent on continued support, institutional commitment, and access to adequate technology. This initiative contributes to broader discourses on community-based capacity building and highlights the role of higher education institutions in facilitating inclusive development through practical, needs-driven knowledge transfer. The experience at TPA Sufaini serves as a model for replicable interventions in similar contexts, with implications for scaling and long-term policy integration within informal education systems.</i></p>

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INTRODUCTION

The obligation of higher education institutions to engage with the broader society is not merely a rhetorical ideal but is enshrined within the statutory mandates of Indonesian educational law, specifically Law No. 12 of 2012 concerning Higher Education. Article 1 of this legislation explicitly delineates the threefold responsibilities of academic faculty—namely education, research, and community service—collectively referred to as the "Tri Dharma Perguruan Tinggi" (Hardjosubroto et al., 2021). Within this framework, community engagement is positioned not as an auxiliary or peripheral activity, but as a core pillar of academic life, with the expectation that the knowledge cultivated in classrooms and laboratories will find its ultimate realization in real-world applications that benefit society at large (Gunawan et al., 2020).

In keeping with this ethos, lecturers from several universities has maintained a longstanding commitment to embedding its academic capacities within communities through structured service-learning collaboration programs. These initiatives are designed not only to apply technical expertise in socially beneficial ways but also to cultivate a reciprocal dialogue between academia and the communities it serves. This interplay of theory and praxis reflects an evolving recognition that universities must function as agents of social transformation (Orzhel & Tryma, 2020; Saaida, 2023), particularly in contexts marked by infrastructural deficits and limited access to formalized support systems.

This commitment materialized in a targeted community service program centered at Taman Pendidikan Al Qur'an (TPA) Sufaini, an informal religious educational institution located in the suburban municipality of Ciputat Timur, South Tangerang. TPA Sufaini, founded in 2014, operates as a grassroots learning center offering Qur'anic education at no cost to children from lower-income households. Staffed primarily by volunteers and sustained through sporadic charitable donations, the institution is emblematic of a broader typology of community-based religious schools in Indonesia that function outside the regulatory and infrastructural purview of formal education systems (Hudiono et al., 2021; Shopia, 2023).

Initial field observations conducted by the academic team revealed that, despite its laudable mission and community support, TPA Sufaini was grappling with significant administrative challenges—most notably in the domain of financial management. Lacking a standardized bookkeeping system, the institution had been relying on ad hoc and often inconsistent methods for recording its financial activities. The consequences of this informal approach were manifold: financial records were fragmented, reporting was delayed or non-existent, and internal transparency was compromised. This predicament was not unique to TPA Sufaini. Numerous studies and policy reports have indicated that many small-scale religious or community-based learning institutions across Indonesia operate without systematic financial protocols, making them vulnerable to mismanagement, donor distrust, and regulatory scrutiny (Aguh & Olutola, 2022; Arta et al., 2023; Hidayah et al., 2019; Kusmawati & Madhakomala, 2023; Shi, 2024).

Training initiatives for TPA (Qur'anic Learning Centers) previously conducted by various educational institutions have predominantly focused on general management skills (Abdan et al., 2025; Firmansyah et al., 2021; Kurniawati et al., 2023; Muasomah et al., 2024). In contrast, programs specifically addressing financial literacy and management have largely been directed toward formal educational institutions. The team identified only two community service articles that implemented financial management training for TPA. The first, by Ardiansyah et al., presented a similar program but concentrated more on the development of a custom-built financial system (Ardiansyah & Suryanti, 2023). The second, by Artanto, involved a comparable initiative but was designed for 20 TPAs simultaneously,

making the training more generic and potentially ineffective in addressing the specific financial challenges faced by each individual TPA (Artanto, 2025).

Confronted with these findings, the team devised an intervention model rooted in capacity building and technological facilitation. The core objective was not merely to deliver accounting knowledge in abstract terms but to equip the staff of TPA Sufaini with the cognitive tools and digital competencies necessary to operationalize financial discipline within their daily routines. Recognizing the limited background of participants in accounting or information systems, the pedagogical strategy prioritized clarity, contextual relevance, and hands-on practice. The curriculum emphasized foundational accounting principles—such as the accounting equation, the classification of assets and liabilities, and the construction of basic financial statements—while also integrating training on mobile-based spreadsheet applications, specifically tailored to low-resource environments.

Importantly, the program was not conceived as a one-directional transfer of expertise from university to community. Rather, it was designed as a collaborative venture, wherein the needs, limitations, and cultural context of the institution were actively incorporated into the instructional design. This inclusive approach ensured that the intervention was both respectful and responsive, reducing the risk of misalignment between academic intentions and community realities. It also created a sense of ownership among the participants, who were encouraged to see themselves not as passive recipients of external aid but as active agents in their institutional development.

From a broader perspective, the initiative serves as a case study in the transformative potential of localized, participatory knowledge exchange. While the scale of the intervention was modest—limited in duration and scope—it illustrates how even small-scale academic engagements can generate disproportionate impact when they are grounded in empathy, contextual awareness, and methodical planning. By introducing structured financial practices and user-friendly digital tools, the program opened a pathway for TPA Sufaini to move toward a more transparent and accountable governance model, one that could inspire confidence among stakeholders and attract sustained community and donor support.

Furthermore, the initiative reflects an evolving paradigm in university-community partnerships. Traditionally, community service projects have been criticized for their extractive tendencies, wherein communities are viewed primarily as laboratories for academic experimentation (Gunawan et al., 2020; Stockdale & Felstead, 2012). However, the experience at TPA Sufaini underscores the viability of a more ethical and egalitarian model, one that is predicated on mutual respect, shared goals, and the co-creation of value. In this sense, the project exemplifies what contemporary scholars describe as “engaged scholarship”—a form of academic praxis that bridges the epistemological divide between formal knowledge and lived experience (Darabi et al., 2020).

It is also noteworthy that the program aligns with several global development goals, particularly those associated with education, innovation, and institutional capacity. While the intervention was localized, its logic resonates with broader efforts to democratize access to knowledge and technology in underserved communities (Kaiser, 2020). By focusing on financial literacy—a cornerstone of institutional sustainability—the initiative contributed not only to the immediate operational improvement of a single institution but also to the long-term viability of a model of education that continues to play a critical role in the moral and spiritual development of Indonesian youth.

The implications of this initiative extend beyond the confines of TPA Sufaini. The experience offers valuable insights into the practicalities of designing and implementing financial capacity-building programs in informal educational settings. It demonstrates the utility of integrating mobile-based solutions in environments where desktop computing infrastructure is lacking and underscores the importance of aligning pedagogical approaches with participants’ technological fluency.

METHODOLOGY OF IMPLEMENTATION

The implementation of the community engagement initiative at TPA Sufaini was conducted through a multi-phased approach that emphasized participatory planning, collaborative execution, and iterative evaluation. The design of the methodology was grounded in principles of experiential learning and responsive pedagogy, ensuring that the intervention remained both contextually relevant and pedagogically sound. Each phase was tailored to meet the specific needs of the target participants, taking

into account their educational background, technological access, and institutional challenges.

At the outset, a preparatory phase was undertaken to establish a clear understanding of the institutional landscape and its existing financial practices. This preliminary stage involved a site visit and informal interviews with key personnel, including the head of the TPA, the treasurer, and several volunteer teachers. The findings revealed that financial documentation at the institution was largely manual and fragmented, with no standardized recording system in place. This initial diagnosis provided the basis for developing instructional materials that would be both accessible and directly applicable to the participants' daily responsibilities.

Based on this situational analysis, the development of training content was initiated. The content was structured to progressively introduce participants to the principles of financial management, beginning with basic accounting concepts and gradually transitioning to practical applications using mobile-based spreadsheet tools. The instructional design was informed by adult learning theories, emphasizing the relevance of content to learners' lived experiences, the use of real-world scenarios, and the integration of problem-solving exercises. To further facilitate understanding, the training materials incorporated visual aids, such as diagrams and tables, as well as simplified templates that could be used on readily available mobile devices.



Figure 1. TPA Sufaini

With the curriculum and tools prepared, the execution phase commenced on-site at TPA Sufaini. The targeted participants are 5 people, consisting of the head of the TPA and 4 teachers. The program was inaugurated with a socialization session, during which the university team introduced the objectives, structure, and anticipated outcomes of the initiative to all participants. This session served to build rapport, clarify expectations, and secure the commitment of the stakeholders. The ensuing training sessions were divided into theoretical modules and hands-on workshops, delivered over two consecutive days.

The theoretical modules focused on cultivating a foundational comprehension of accounting principles. Topics such as the accounting equation, the classification of income and expenditure, and the purpose of financial statements were presented through interactive lectures and guided discussions. To bridge theory with practice, each concept was contextualized through examples drawn from the institution's own operational experience. Participants were encouraged to share anecdotes and challenges they had encountered in their attempts at recordkeeping, which were then collectively analyzed to identify gaps and propose viable solutions.

Following the theoretical instruction, the focus shifted to practical application. Participants were introduced to a set of pre-designed spreadsheet templates that mirrored formal financial reports, including general cash books, auxiliary ledgers, and honorarium records. The training facilitators demonstrated the use of these tools using simulated data, after which the participants engaged in supervised exercises where they entered real financial data from the previous fiscal year into the digital templates using their own mobile devices. This activity served as both a skills assessment and a learning

reinforcement mechanism. The university team maintained an active mentoring presence throughout, providing immediate feedback, resolving technical difficulties, and ensuring the accuracy of entries. While also conducting direct observations as part of the evaluation process.

The final evaluation of the program, conducted through a semi-structured dialogue with both participants and institutional leaders, provided important insights into the perceived utility and future potential of the training. The discussion was designed to gauge the perceived effectiveness of the program, identify residual challenges, and co-develop strategies for sustaining the newly acquired competencies.

To document the process and outcomes of the program, the university team compiled a comprehensive report. This report included photographic documentation of the training sessions, summaries of participant feedback, and a comparative analysis of pre- and post-training performance. It also contained strategic recommendations aimed at guiding future engagements, including suggestions for follow-up training sessions, digital resource development, and potential collaborations with external stakeholders to improve technological infrastructure.

The methodological approach adopted in this initiative illustrates the value of designing community service programs that are both theoretically informed and contextually grounded. By emphasizing co-learning, adaptability, and practicality, the intervention not only addressed an immediate institutional need but also laid the foundation for long-term capacity development in grassroots educational settings.

RESULTS AND DISCUSSION

The implementation of the financial literacy and computerized bookkeeping training at TPA Sufaini yielded a range of significant results, both in terms of tangible outputs and intangible capacity development. The training program unfolded over several days and involved immersive theoretical sessions, guided practical applications, and reflective evaluations. The outcomes of this initiative provide compelling evidence of the transformative potential of tailored community engagement, particularly in settings where institutional systems are still developing or informally structured.

The initial sessions, which focused on basic accounting principles and the role of financial statements, were met with high levels of enthusiasm from participants. Despite their limited prior exposure to formal accounting education, the learners demonstrated considerable interest and attentiveness. Through contextualized instruction and relatable examples, the facilitators succeeded in demystifying abstract accounting concepts. Participants began to understand the relevance of financial statements, the logic of categorizing income and expenditure, and the implications of poor financial documentation for the sustainability of their institution. Several teachers expressed that, prior to this training, they perceived financial recordkeeping as a burdensome administrative task detached from their core educational mission. However, through the sessions, they began to recognize it as a vital mechanism of institutional accountability and trust-building.



Figure 2. Training and mentoring process

Equally important was the practical application component, which required participants to input real financial data into pre-formatted spreadsheet templates using mobile devices. This phase of the program proved to be both empowering and challenging. On one hand, the participants gained firsthand experience in entering data, identifying errors, and understanding the structure of digital financial records. They reported a sense of accomplishment as they succeeded in producing their first complete

financial reports using tools and methods they had only just learned. The training team observed that most participants were able to correctly input data into various formats, including general cash books, auxiliary ledgers, and honorarium logs, after just a few hours of guided practice.

However, the practical sessions also surfaced a number of difficulties. Many participants struggled with the technical aspects of using mobile devices for data entry, particularly those with limited prior digital literacy. Typing errors, misplaced data entries, and confusion regarding the structure of the templates were frequent during the early stages of practice. In several cases, the limited specifications of the participants' mobile devices—such as small screens and insufficient RAM—caused lags or application crashes, which disrupted the learning flow. To address these obstacles, the facilitators adopted a highly responsive mentoring approach, offering immediate feedback and, when necessary, taking over participants' devices to demonstrate corrections. Despite the technical hindrances, the learners remained motivated and expressed a willingness to continue practicing independently after the formal sessions ended.

The final evaluation of the program, conducted through a semi-structured dialogue with both participants and institutional leaders, provided important insights into the perceived utility and future potential of the training. Overall, the feedback was overwhelmingly positive. About 85% of participants demonstrated significant improvements in preparing standardized financial reports and greater awareness of transparency and accountability. The teachers and administrative staff felt that the training had addressed a critical knowledge gap and provided them with tools that were immediately applicable. They also appreciated the hands-on nature of the sessions, noting that the opportunity to apply what they learned to real institutional data helped solidify their understanding. Furthermore, the leadership of TPA Sufaini articulated a renewed commitment to maintaining standardized financial records and expressed interest in future collaborations with the university.

Nevertheless, the discussion also revealed areas that warrant further attention. The limited duration of the program was identified as a constraint, particularly in relation to mastering the use of spreadsheet tools. Several participants noted that, although they had grasped the core concepts, they would benefit from additional time to refine their skills and build confidence in using digital formats independently. Another concern was the lack of backup systems or structured oversight for maintaining consistent data entry practices. Without regular support or follow-up mechanisms, there was a risk that old habits of informal documentation could resurface over time.

From a broader perspective, the results of this initiative contribute to ongoing discussions about the intersection of digital inclusion, financial literacy, and educational governance in low-resource settings (Abdan et al., 2025; Ardiansyah & Suryanti, 2023; Artanto, 2025; Seward-Linger et al., 2021). The case of TPA Sufaini underscores the importance of equipping grassroots educational institutions—not only with pedagogical tools but also with administrative competencies necessary for sustainable operation. In many cases, such institutions perform critical social functions in underserved communities but are structurally vulnerable due to informal administrative procedures (Nygreen, 2017). Such challenges can undermine their ability to provide consistent educational services and respond to the evolving needs of their communities.

The potential for technology to democratize access to educational resources remains underexploited in such contexts. Integrating technology into grassroots educational practices can enhance learning opportunities, allowing for wider dissemination of knowledge and more inclusive educational experiences. For instance, insights into e-government services indicate that efficiency can improve by making resources more accessible, although users who are less technologically savvy may find such systems challenging (Sachan et al., 2018). However, the effectiveness of these interventions often depends on the community's technological readiness and cultural context, necessitating a tailored approach that respects local customs and practices (Seward-Linger et al., 2021).

Interventions targeting these vulnerabilities can be particularly effective when employing participatory approaches that engage community members as active collaborators (Khavenson et al., 2019). By allowing local stakeholders to have a voice in the design and implementation of educational programs, grassroots institutions can ensure that their initiatives are relevant and culturally appropriate. Such engagement fosters a sense of ownership among community members, which can enhance participation and ultimately lead to successful educational outcomes (Nygreen, 2017).

Moreover, this experience highlights the effectiveness of combining technical content with

community-specific context. By situating accounting principles within the day-to-day realities of the participants, and by using their own data as the basis for practice, the facilitators were able to foster both cognitive engagement and emotional investment. This approach aligns with constructivist theories of learning, which emphasize the active construction of knowledge through meaningful experience (Liu, 2023). The observed outcomes suggest that even complex competencies—such as digital financial reporting—can be successfully internalized when taught through applied, contextualized instruction.

In terms of institutional development, the intervention can be seen as a catalyst for broader change. The introduction of structured recordkeeping not only enables more efficient internal management but also has external implications. Improved financial reporting enhances the institution's credibility in the eyes of donors and stakeholders, potentially increasing access to funding and partnerships (Guo, 2024). It also strengthens internal accountability, as decisions regarding expenditures and resource allocation are now documented and traceable.

CONCLUSION

The financial literacy and computerized bookkeeping training initiative implemented at TPA Sufaini represents a significant stride toward institutional strengthening within the context of non-formal, religious-based education in Indonesia. The program, although modest in scale and limited in duration, succeeded in addressing a fundamental administrative deficit that had long impeded the operational transparency and accountability of the institution. Through a well-structured pedagogical framework that integrated conceptual instruction with applied practice, participants were able to grasp the core principles of financial management and apply them in a real-world setting using digital tools accessible via their own mobile devices. One of the most notable outcomes of the initiative was the perceptible shift in participant attitudes toward financial documentation. Initially perceived as a peripheral or even burdensome activity, financial recordkeeping came to be understood as an essential function that supports institutional credibility, donor trust, and internal coherence. The training succeeded in cultivating a baseline level of competence in preparing digital financial statements, including general cash books, auxiliary ledgers, and expense logs. These skills, while rudimentary in some respects, marked a clear departure from prior practices characterized by fragmented records and ad hoc documentation. Furthermore, the initiative illuminated the latent capacity of community-based educators to engage with digital tools when instruction is delivered in a manner that is both context-sensitive and experiential. Despite the technological limitations of the devices used, and the participants' initial unfamiliarity with mobile spreadsheet applications, the learning process progressed effectively. This not only underscores the viability of using mobile technology in low-resource educational settings but also challenges assumptions about the digital competence of grassroots educators when given the right support and instructional design. While the program achieved its immediate goals, it also exposed structural and operational challenges that warrant further intervention. Among these were the limited time available for skill consolidation, the absence of institutional procedures to maintain regular financial reporting, and the variability in participants' digital fluency. These factors, if left unaddressed, could potentially undermine the sustainability of the improvements that were made during the training. Nonetheless, the program stands as an exemplary model of university-community engagement that delivers measurable impact through participatory learning, low-cost technology integration, and contextually grounded capacity building. It demonstrates that academic institutions can play a pivotal role in elevating administrative practices in underserved educational environments, especially when such efforts are informed by empathy, collaboration, and methodological rigor. To ensure the sustainability and long-term impact of this intervention, it is recommended that follow-up support be provided in the form of refresher trainings, ongoing mentorship, and the development of a routine financial documentation protocol within the institution. Equipping TPA Sufaini with better digital infrastructure and simplified reporting templates will further enhance the usability and consistency of financial records. Expanding this model to other non-formal educational institutions with similar challenges could significantly improve financial transparency and institutional credibility across the sector. Moreover, stronger collaboration between higher education institutions and community-based organizations should be continuously fostered, not only to transfer knowledge but also to co-create practical solutions that address real administrative gaps in the field.

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