

Budget Planning Assistance for the Business Unit of Al-Amanah Junwangi Modern Islamic Boarding School

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ABSTRACT

Islamic boarding schools (pesantren) play strategic roles in spiritual guidance and economic empowerment. However, many face obstacles in financial management, particularly in preparing accountable and transparent budgets. This community service program aimed to improve the budget planning capacity of business unit managers at Al-Amanah Junwangi Modern Islamic Boarding School. The intervention employed a five-stage participatory approach: (1) initial assessment, (2) accountability-based budget planning training, (3) technical assistance in preparing Activity and Budget Plans, (4) digital financial recording system implementation, and (5) monitoring and evaluation. Sixteen participants from eight business units participated in this program conducted in August 2025. Evaluation used observation, interviews, and pre-post test comparisons. Results showed significant improvements in participants' understanding and skills (mean score increased from 70.8 to 92.8, $p < 0.001$). The pesantren successfully developed budget plan documents, implemented application-based recording systems, and strengthened financial transparency principles. The program produced a practical budget preparation guide and enhanced human resource capacity in pesantren financial management. This assistance contributed to strengthening the pesantren financial system toward modern, accountable, and sustainable governance, demonstrating the effectiveness of participatory digital interventions in Islamic educational institutions.

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INTRODUCTION

Pesantren is one of the Islamic educational institutions in Indonesia that emphasises a religious teaching approach based on the Qur'an and Hadith as the foundation for students to understand the meaning of life and implement Islamic values in society in general. Pesantren are very important in providing religious education and integrating Islamic values with current subjects such as science and technology (Zulfikar & Roesminingsih, 2023). Pesantren also maintains reciprocal relationships with local communities, contributing to community development and sustainability (Suriansyah & Hussin, 2017). Based on typology, Islamic boarding schools in Indonesia have two types, namely traditional Islamic boarding schools and modern Islamic boarding schools. Traditional Islamic boarding schools teach Islamic religious sciences, including classical books written by previous scholars, while modern Islamic boarding schools teach Islamic religious sciences and general knowledge, but still teach some classical books like traditional Islamic boarding schools (Zuhriy, 2011).

Over time, Pesantren Modern Al-Amanah has continued to grow and make significant progress in the 32 years since its establishment in 1992. Modern Islamic Boarding School Al-Amanah continues to transform itself into an educational institution that is able to adapt to the times without neglecting the traditional values that form its foundation, and can position itself as a reference point for other institutions to learn and survive in forming institutions that remain competitive. As one of the modern Islamic boarding schools that has developed significantly in the Sidoarjo area of East Java, the Al-Amanah Modern Islamic Boarding School has an entrepreneur tahfidz studio programme that no other Islamic boarding school has. One of the characteristics of an economically independent Islamic boarding school is that it has activities or business units within it.

Pesantrens have an economic empowerment function through the implementation of economic activities carried out by establishing businesses managed by the pesantren that can meet their own needs and the needs of the surrounding community (Zaki et al., 2025). Pesantrens, as educational facilities, are currently beginning to develop their potential in the economic field by establishing business centres. According to Putri & Ganindha (2022), most of the businesses owned by Islamic boarding schools are micro, small, and medium enterprises (MSMEs). MSMEs are considered to play an important role in Indonesia's economic activities because most businesses in Indonesia are small businesses that absorb a lot of labour. However, significant developments in terms of quantity have not been accompanied by developments in terms of quality. The results of a study by Puruwita & Murdayanti (2018) found that Islamic boarding schools establish an organisational budget planning system at the beginning of the year and have prepared financial reports, but not all Islamic boarding schools can do so in accordance with financial accounting standards. Islamic boarding schools have been able to identify their own potential sources of funding and sources of funding from the government, which are provided randomly to all Islamic boarding schools. In addition, Islamic boarding schools have prepared financial reports regularly, but these are limited to the Islamic boarding school environment.

Pesantren face various challenges in managing their business units, particularly in terms of financial management and limited human resources with managerial and accounting competencies (Puruwita & Murdayanti, 2018). Many pesantren are still struggling to implement a financial recording system that is orderly and in accordance with applicable accounting standards. This condition often leads to a lack of transparency and accuracy in financial reporting, which ultimately hinders operational efficiency and the sustainability of pesantren businesses. Limited understanding of the principles of accountability and modern financial reporting also makes pesantren vulnerable to errors in strategic decision-making

related to fund management and business investment.

Based on the problems faced by Islamic boarding schools in budgeting for their business units, assistance was provided to help them improve their capacity for accountable, transparent, and sustainability-oriented financial management. This study programme-based community service aims to provide an understanding of business unit budget planning within Islamic boarding schools. Thus, this community service activity is significant for business unit managers in planning the budgeting process in Islamic boarding schools, which are rich in cultural values. This assistance covers several strategic stages, beginning with an initial assessment to identify the existing financial system and the specific needs of each pesantren business unit (Suzuki et al., 2021). This is followed by budget planning training that emphasises basic accounting principles, programme-based budgeting, and cash management (Kusumah et al., 2022). The community service team plays an active role as facilitators in assisting the pesantren's finance team in preparing realistic and measurable annual budgets (Khunou & Rakhudu, 2022), accompanied by internal control mechanisms to prevent irregularities.

In addition, this assistance also emphasised the digitisation of financial records by introducing a simple accounting application that could be used by Islamic boarding schools to record daily transactions, monitor cash flow, and prepare periodic financial reports. In the final stage, monitoring and evaluation were carried out to assess the effectiveness of the budget system implementation and provide recommendations for continuous improvement. The Al-Amanah Modern Islamic Boarding School, which is characterised by its economic independence, is relevant for case studies of programme-based community service activities.

METHODS

The approach used in this community service activity is participatory assistance, in which the community service team from UIN Sunan Ampel Surabaya acts as facilitators and partners in managing the business unit of the Al-Amanah Junwangi Modern Islamic Boarding School. This approach enables two-way interaction between the community service team and the pesantren business unit managers in designing, implementing, and evaluating a budget planning system that is in line with the characteristics and needs of the institution.

Location and Target of Activities

The activity was held at the Al-Amanah Junwangi Modern Islamic Boarding School, Krian Subdistrict, Sidoarjo Regency, East Java, with the main targets of the activity being 1) managers of the boarding school's business units, including business unit managers, treasurers, and financial administration staff, 2) the boarding school's finance team, and 3) boarding school leaders involved in strategic financial decision-making. Sixteen participants were purposively selected from eight business units of Al-Amanah Junwangi Modern Islamic Boarding School, including managers, treasurers, and financial staff. Selection criteria included: (1) direct involvement in financial management, (2) minimum 6 months tenure, and (3) willingness to participate in the full program.

Implementation Stages

This community service activity was carried out through several systematic stages, including initial assessment, budget planning training, technical assistance in budget preparation, digitisation of the financial recording system, and monitoring and evaluation. The initial assessment stage, which aimed to map the existing financial system and list the capacity building needs of managers, involved interviews and direct observation of financial management and the budget system that had been implemented in the pesantren business unit (Suzuki et al., 2021). This was followed by the identification of the strengths, weaknesses, opportunities, and challenges in the financial management of the Modern AI-Amanah Junwangi pesantren. Next, the training and assistance needs are mapped according to the conditions and capacity of the human resources at the AI-Amanah Junwangi Modern Islamic Boarding School.

The budget planning training stage aims to improve the knowledge and skills of managers in preparing effective and accountable budgets (Kusumah et al., 2022). The training material covers the basic principles of accounting and financial management of Islamic boarding schools, program and activity-based budgeting, cash planning and control, and the principles of accountability and transparency in the management of Islamic boarding school funds. The methods used are interactive lectures, case studies, budget preparation simulations, and group discussions with the output being an increase in participants' understanding of the concepts and practices of budgeting.

The technical assistance stage of budget preparation is aimed at preparing activity plans and budgets for each business unit of the Modern AI-Amanah Junwangi Islamic boarding school, assisting in designing internal control mechanisms (Khunou & Rakhudu, 2022), and applying the principles of efficiency and transparency in every expenditure and revenue item. This assistance was provided through regular visits, discussions via WhatsApp groups, and joint revisions of budget documents. This was done to produce a draft of the activity plan and budget document for the Modern AI-Amanah Junwangi Islamic boarding school business unit that was realistic, measurable, and in accordance with basic accounting standards.

The digitisation of the financial recording system by the community service team was carried out to introduce a simple digital-based accounting application that can be used by the Modern AI-Amanah Junwangi Islamic boarding school to record daily transactions, monitor cash inflows and outflows, and generate periodic (monthly and annual) financial reports. At this stage, technical training on the use of the application was conducted so that the managers of the Modern AI-Amanah Junwangi Islamic boarding school business unit would be able to independently record and report, as well as implement a digital financial recording system within the Modern AI-Amanah Junwangi Islamic boarding school environment.

The final stage of assistance is monitoring and evaluation, which is carried out to assess the effectiveness of training and assistance activities, the level of adoption of the digital budgeting and recording system, and obstacles that arise in implementation in the field (Arndt, 2024; Cleveland & Cleveland, 2023). This evaluation is carried out using pre-test and post-test instruments, field observations, and participant satisfaction questionnaires. The evaluation results form the basis for the preparation of recommendations for continuous improvement of the financial management system at the Modern AI-Amanah Junwangi Islamic boarding school.

Methods for Evaluating Activities

The evaluation method for activities in the budget planning assistance programme at the AI-Amanah Junwangi Modern Islamic Boarding School business unit was carried out in three stages, namely

process evaluation, outcome evaluation, and impact evaluation. Process evaluation was conducted to assess the level of participant activity during the activities, including attendance, participation in discussions, and involvement in each training and assistance session (Hamidah et al., 2023). Next, the evaluation of results or outputs focuses on measuring the increase in participants' knowledge and understanding of the material provided. This measurement is carried out by comparing the pre-test and post-test scores obtained by participants before and after the activity, so that the extent of the increase in competence gained can be determined.

Data collection instruments included: 1) Pre-test and post-test questionnaires (20 items covering budgeting concepts, accounting principles, and financial management practices); 2) Observation checklist for participant engagement; 3) Satisfaction survey (15 items, 5-point Likert scale); and 4) Semi-structured interview guide. All instruments were validated by two financial management experts.

The impact evaluation aims to assess the sustainability of the mentoring results, namely the extent to which participants can implement the knowledge and skills they have acquired in the practice of budget management in the pesantren environment. Through these three forms of evaluation, this activity is expected to not only provide theoretical knowledge improvement, but also produce real changes in pesantren financial management that are more transparent, accountable, and sustainable.

Expected Outcomes

The expected outcomes of the budget planning assistance activities at the Al-Amanah Junwangi Modern Islamic Boarding School business unit include several strategic achievements that support the realisation of more professional and sustainable financial management of the boarding school. First, it produces a systematically structured, realistic Activity and Budget Plan (RKA) document for each pesantren business unit that is in line with financial accountability principles. Second, this activity also produces a simple guide to accountability-based budget preparation and control, which can be used as a reference by pesantren managers in planning, implementing, and evaluating the use of funds transparently and efficiently. Third, through a process of training and mentoring, Islamic boarding schools are expected to be able to implement digital accounting applications as tools to assist in recording transactions, monitoring cash flow, and preparing periodic financial reports that are more orderly and accurate (Arianti et al., 2022; Junjuran et al., 2022). Fourth, this community service is expected to increase the capacity of Islamic boarding school human resources, especially for financial managers and business units, in understanding the principles of good budget planning and supervision.

DISCUSSION

The implementation of community service activities at the Al-Amanah Junwangi Modern Islamic Boarding School proceeded according to the planned stages, starting from the initial assessment to the monitoring and evaluation stages. Each stage had a different focus and outcome, but they were interrelated in order to achieve the main objective, which was to improve the capacity of the boarding school's financial management to be accountable, transparent, and sustainable.

Initial Assessment Stage

The first stage of the activity began with an initial assessment conducted through interviews, direct observation, and discussions with the leaders and managers of the pesantren business units. The purpose of this stage was to obtain a comprehensive picture of the existing financial and budgeting

systems implemented by the pesantren. Based on the assessment results, it was found that the financial recording system was still carried out manually and did not fully comply with standard accounting principles. In addition, limited human resources in the fields of accounting and budget planning were major obstacles in the management of the pesantren business unit.



FIGURE 1. Initial Assessment

The results of this assessment form the basis for the community service team to design training and mentoring programmes that are tailored to the needs of Islamic boarding schools, so that the programmes provided are more targeted and applicable.

Budget Planning Training Stage

The next stage is the implementation of budget planning training, which aims to improve participants' understanding of the basic principles of financial management and budget preparation. This training is conducted using interactive methods, including lectures, case studies, budget preparation simulations, and group discussions, as shown in Figure 2. The training material covers basic budgeting concepts, programme-based budgeting, cash management, and the principles of financial accountability and transparency.



FIGURE 2. Budget Planning Training for the Business Unit of Al-Amanah Junwangi Modern Islamic Boarding School

The participants showed great enthusiasm during the training session, which was reflected in their active participation in discussions and their desire to gain a deeper understanding of budgeting practices. The pre-test and post-test results showed an increase in the participants' knowledge of budgeting concepts and procedures.

Technical Assistance Stage of Budget Preparation

After the training activities, the UIN Sunan Ampel Surabaya community service team continued to the technical assistance stage. At this stage, participants were assisted in preparing Activity and Budget Plans (RKA) for each business unit of the Modern Al-Amanah Junwangi Islamic boarding school. The assistance was provided directly through face-to-face sessions and online consultations. In this process, participants were guided in determining work programmes, estimating sources of income, identifying expenditure components, and adjusting budget allocations to be efficient and realistic.



FIGURE 3. Technical Assistance for the Community Service Team and Pesantren Business Unit Managers

The service team also assisted in designing an internal monitoring mechanism to ensure proper control over budget implementation. The outcome of this stage was a draft RKA for the business unit, prepared based on the principles of efficiency, transparency and accountability, which can be used as a reference in managing finances for the current year.

Financial Recording System Digitisation Stage

The fourth stage focuses on the introduction and implementation of simple digital accounting applications that can be used by the administrators of the Modern Al-Amanah Junwangi Islamic boarding school. This digitisation was carried out to overcome the limitations of the manual recording system that had been used, which often caused delays and inaccuracies in financial reports. Through technical training sessions, participants were taught how to input transactions, record cash flows, and compile financial reports automatically using the application. Participants responded positively to this innovation because the digital system helps speed up the reporting process and increase transparency. As a result, the pesantren is now able to record daily transactions in an orderly manner and monitor its financial condition in real time. The characteristics of the participants in this community service activity are shown in Table 1.

TABLE 1. Characteristics of Participants in Budget Planning Assistance for the Al-Amanah Modern Islamic Boarding School Business Unit

Participants		Frequency	Percent
Gender	Male	5	31%
	Female	11	69%
	Total	16	100%

Participants		Frequency	Percent
<i>Business Unit</i>	Bakery	2	13%
	Call center	1	6%
	Kantin La Tahzan Al-Amanah Junwangi	2	13%
	Koperasi	6	38%
	Kopersi Simpan Pinjam	1	6%
	Laundry	2	13%
	Resto Putra Ponpes Al-Amanah	1	6%
	Resto Putri	1	6%
	Total	16	100%
<i>Position</i>	Treasurer	1	6%
	Chairperson	3	19%
	Executive	1	6%
	Advisor	2	13%
	Supervisor	1	6%
	PIC	1	6%
	Production	1	6%
	Business Unit Staff	7	38%
	Total	16	100%
<i>Length of service</i>	< 1 Year	7	44%
	1-3 Years	5	31%
	> 3 Years	4	25%
	Total	16	100%

Based on Table 1, participants were predominantly female, indicating that women play a significant role in the management and development of business units in Islamic boarding schools, particularly in administrative and operational functions. In terms of business units, the assistance covered almost all of the diverse business lines of Islamic boarding schools, both in the production and service sectors. In terms of position, the participants in the assistance programme cover all levels of the organisational structure, from operational staff to decision makers, so that the training and assistance process is expected to be more comprehensive and implementable. Meanwhile, most of the participants are still relatively new to managing pesantren business units, so this assistance programme is highly relevant to improving their capacity in the aspects of planning and managing budgets in an accountable and efficient manner.

Monitoring and Evaluation Stage

The final stage of this activity is monitoring and evaluation of the implementation of training and mentoring results. The evaluation is carried out through field observations, interviews with participants, and comparison of pre-test and post-test results. These pre- and post-results can then be evaluated using the Wilcoxon signed ranks test for non-parametric data comparison in Table 2. Qualitative data from interviews and observations were analyzed thematically using content analysis approach. Based on the Asymp. Sig (2-tailed) value of 0.001, there is a difference in the average level of participants' capacity in preparing a budget plan for their respective business units at the Al-Amanah Junwangi Modern Islamic Boarding School before and after the mentoring activity.

TABLE 2. Pre-Test and Post-Test Results

Wilcoxon Signed Ranks Test	N	Mean Rank	Sum of Ranks
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Wilcoxon Signed Ranks Test		N	Mean Rank	Sum of Ranks
After Mentoring –	Negative Ranks	0 ^a	.00	.00
Before Mentoring	Positive Ranks	15 ^b	8.00	120.00
	Ties	1 ^c		
	Total	16		
	Z	-3.415 ^b		
	Asymp. Sig (2-tailed)	.001		

^aAfter mentoring < Before mentoring

^bAfter mentoring > Before mentoring

^cAfter mentoring = Before mentoring

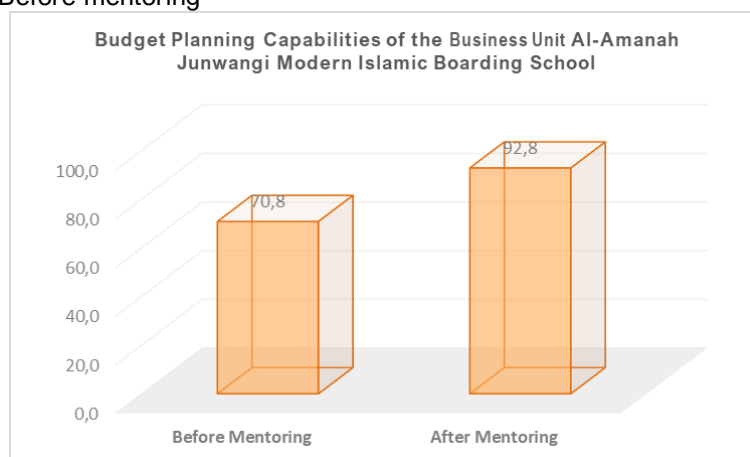


FIGURE 4. Enhancing Participants' Capacity in Developing Business Unit Budget Planning for Islamic Boarding Schools

The evaluation results show an improvement in participants' ability to compile and manage budgets more systematically, as shown in Figure 4, with an increase in scores from 70.8 to 92.8. In addition, the level of participant satisfaction with the community service activities in Figure 5 shows that most participants have begun to implement a digital recording system in the financial operations of Islamic boarding schools. However, further assistance is still needed to ensure the sustainability of the system and to deepen the ability to analyse financial reports.

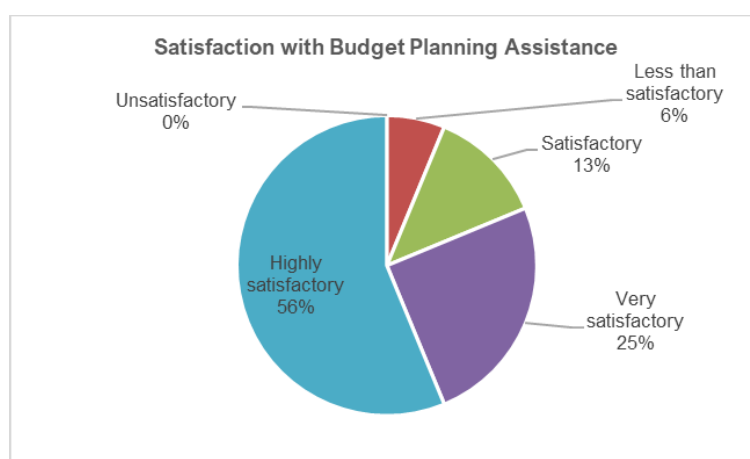


FIGURE 5. Level of Participant Satisfaction with Community Service Activities

The results of this community service activity show that improving budget management capacity through a participatory approach and digitalisation can improve the accuracy and transparency of

pesantren financial reports. These findings are in line with the research by Puruwita & Murdayanti (2018), which states that one of the main obstacles for pesantren in financial management is limited human resource competence and a manual recording system. However, that research only emphasised problem mapping, whereas this activity made a further contribution by providing implementable solutions in the form of training, technical assistance, and structured digitalisation of financial recording.

In addition, this programme complements the findings of Putri & Ganindha (2022), which explain the importance of assistance for pesantren business units to improve their capacity and economic sustainability. However, their research focused on the legality and strengthening of intellectual property rights of pesantren MSMEs. This activity broadens the scope of assistance by adding aspects of programme-based budget planning and strengthening the principles of financial accountability, thus making its contribution to pesantren governance more comprehensive.

Compared to the study by Zaki et al. (2025), which highlights strategies for developing pesantren business units through virtual market platforms, this activity emphasises the fundamental aspect of strengthening internal management before pesantren enter into digital-based expansion strategies. Thus, this activity provides a more solid foundation for financial governance so that pesantren can be better prepared to face digital transformation and business development on a larger scale.

This community service activity has several limitations that need to be considered. The assistance was provided at one pesantren location with specific characteristics, so the results and implementation model cannot be fully generalised to all types of pesantren, especially those with more complex organisational structures or more diverse types of businesses. The duration of the assistance was also limited, so not all participants achieved the same level of proficiency in using digital applications and conducting independent financial statement analysis. Furthermore, this study has not evaluated the long-term impact on operational efficiency, financial performance, or the sustainability of pesantren businesses.

Theoretically, the results of this activity reinforce the understanding that a participatory approach to capacity building is an effective strategy for improving the quality of financial management in community-based institutions, including pesantren. These findings contribute to the literature on financial management of Islamic educational institutions, particularly in the context of applying the principles of accountability and transparency in pesantren business units. In addition, the implementation of digitalisation of financial recording enriches the theory regarding technology adoption in traditional organisations, showing that financial literacy and human resource readiness are important variables that influence the success of digital transformation.

CONCLUSION

Budget planning assistance activities at the Al-Amanah Junwangi Modern Islamic Boarding School business unit have made a real contribution to strengthening the financial management of the boarding school, making it more professional, transparent and accountable. Through systematic stages of activities, starting from initial assessment, training, technical assistance, digitisation of the recording system, to monitoring and evaluation, there has been a significant increase in the knowledge and skills of participants, particularly in terms of budget preparation and supervision.

Participants who initially lacked a deep understanding of the basic principles of accounting and financial planning are now able to prepare more measurable and realistic Activity and Budget Plans (RKA). In addition, the implementation of a simple digital accounting application has helped the pesantren improve

its financial recording system, making the reporting process more efficient and transparent. Overall, this activity successfully achieved its objectives, namely to increase the capacity of pesantren human resources (HR) in accountability-based financial management and to encourage the realisation of pesantren governance oriented towards sustainability. The evaluation results showed an increase in post-test scores compared to pre-test scores, as well as positive responses from participants regarding the relevance and benefits of the activity for the Modern Al-Amanah Junwangi pesantren business unit.

Based on the results of the activity, several recommendations were made, including the need for periodic follow-up assistance to ensure the sustainability of the budget system and digital financial recording, as well as providing technical guidance if obstacles arise during implementation. Improving the capacity of the pesantren's financial human resources through further training in managerial accounting, financial statement analysis, and cash management will assist the pesantren in making more appropriate financial decisions; The integration of digital systems between business units within the pesantren needs to be developed so that all financial activities can be monitored centrally and in a coordinated manner; The formulation of internal pesantren policies that regulate the mechanisms for formal budget preparation, implementation, and evaluation will strengthen the governance and accountability aspects of the institution; and Collaboration with higher education institutions and Islamic financial institutions can be further developed to expand access to assistance, training, and financing for the development of the Modern Al-Amanah Junwangi pesantren business unit.

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