



ASSISTANCE IN NON-PROFIT FINANCIAL STATEMENTS AT THE AL-QUR'AN EDUCATION INSTITUTION THROUGH THE IMPLEMENTATION OF ISAK 35

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Abstrak

Pengabdian ini bertujuan untuk menganalisis Aset lembaga Taman Pendidikan Al-Qur'an dalam laporan keuangan, dan untuk menganalisis capaian dalam laporan keuangan non-laba berdasarkan Isak 35 pada lembaga Taman Pendidikan Al-Qur'an di Bojonegoro. Metode yang digunakan dalam pengabdian kepada masyarakat ini adalah Asset-Based Community Development (ABCD), dengan berbagai tahapan yaitu inkulturasi, discovery, design, define dan refleksi. Hasil pengabdian masyarakat berupa pengelolaan sumber daya ekonomi dalam laporan keuangan Taman Pendidikan Al-Qur'an (TPQ) berperan krusial dalam memastikan keberlanjutan operasional dan meningkatkan kualitas layanan pendidikan. Dengan menerapkan standar ISAK 35, TPQ dapat meningkatkan transparansi, akuntabilitas, dan efisiensi penggunaan dana, yang pada gilirannya akan memperkuat kredibilitas lembaga dan meningkatkan kepercayaan publik serta donatur. Strategi penguatan kinerja laporan keuangan berbasis ISAK 35 melalui metode ABCD juga membantu menciptakan sinergi antara pengurus, masyarakat, dan pemangku kepentingan untuk mendukung keberlanjutan TPQ. Penguatan laporan keuangan ini tidak hanya memberikan dasar yang kokoh bagi TPQ dalam mencapai tujuan pendidikan, tetapi juga meningkatkan transparansi dan akuntabilitas. Hal ini mendorong kepercayaan masyarakat untuk lebih aktif mendukung program-program TPQ, baik melalui partisipasi langsung maupun kontribusi sumber daya, sehingga memperkuat keberlanjutan operasional lembaga dan memberikan dampak positif nyata bagi pengembangan pendidikan serta pemberdayaan masyarakat sekitar.

Kata Kunci: *Taman Pendidikan Al-Quran, ISAK 35, Laporan Keuangan Non-Laba, Asset-Based Community Development*

Abstract

This service aims to analyze the assets of Al-Qur'an Education institutions in financial statements and to analyze achievements in non-profit financial statements based on Isak 35 on Al-Qur'an Education Institutions in Bojonegoro. The method used in this community service is Asset-Based Community Development (ABCD), with various stages, namely inculturation, discovery, design, definition, and reflection. The results of community service in the form of managing economic resources in the financial reports of Al-Qur'an Education (TPQ) play a crucial role in ensuring operational sustainability and improving the quality of educational services. By implementing ISAK 35 standards, TPQ can increase transparency, accountability, and efficiency in the use of funds, which in turn will strengthen the credibility of the institution and increase public and donor trust. The strategy of strengthening the performance of ISAK 35-based financial reports through the ABCD method also helps create synergy between management, society, and stakeholders to support the sustainability of TPQ. Strengthening these financial reports not only provides a solid foundation for TPQ in achieving educational goals but also increases transparency and accountability. This encourages public confidence to more actively support TPQ programs,

both through direct participation and resource contributions, thereby strengthening the operational sustainability of the institution and providing a real positive impact on educational development and empowerment of the surrounding community.

Keywords: Non-Profit Financial Reports, Al-Qur'an Education Institution, Isak 3, Asset-Based Community Development

INTRODUCTION

Al-Qur'an Education Institution plays a significant role in religious education for the younger generation (Masnawati & Fitria, 2024). However, challenges arise in ensuring that these institutions deliver quality education, including in terms of their financial management. A strong understanding of finance is essential to ensure transparency, accountability, and operational sustainability of the Institution (Nelly, 2021).

The Al-Qur'an Education Institution in Bojonegoro has the potential to receive income and income from alms, infaq, and zakat (Barkah et al., 2020) as well as community contributions. However, there is a significant gap in the ability of these institutions to compile and analyze their financial statements under the established standards (Alghivari, 2024). The absence of accurate and detailed financial statements can hinder these institutions from monitoring expenditures and revenues, planning long-term budgets, and identifying areas for improvement (Mulyati, 2023).

This gap is further clarified through an interview with Mr. Ahmat Arif Saifudin, head of TPQ Nurul Huda II Jatigede, Mlangi, Sumberrejo, Bojonegoro, who stated that even though funds for the operation of the Al-Qur'an Education Institution are available, they still have to ask for help from other parties to prepare financial statements. This shows that there is an urgent need to increase the internal capacity of the Al-Qur'an Education Park in financial management so that the existing funds can be used optimally to support quality and sustainable religious education.

Therefore, strengthening the performance of ISAK 35's financial statements at the Al-Qur'an Education Institution in Bojonegoro is important. By improving understanding and skills in terms of financial management, institutions can become more efficient and transparent in managing their funds, as well as ensure the continuity of their operations to support quality religious education for children in the region.

The financial assets of the Al-Qur'an Education Institution have an important role in improving the welfare of educators, both economically and professionally (Wulandari & Machali, 2019). Through transparent and sustainable financial management, institutions can maximize sources of income such as infaq, donations, and assistance from the government or the private sector. The funds can then be allocated to provide appropriate incentives for educators, provide competency improvement training, and support facilities to support teaching activities. With

better welfare, educators will be more motivated to provide quality education, create a conducive learning environment, and encourage positive growth for students and the institution itself (Sari et al., 2024).

Some previous community service activities (Kustinah & Winarso, 2023) participants improved the quality of financial reports at non-profit organizations based on ISAK 35, but were constrained by lack of understanding due to the short training time and the use of online training media, the second (Muthmainnah et al., 2024) The results of the workshop provided insight into the differences between PSAK 45 and ISAK 35 as well as the MS Excel application in the preparation of financial statements, increased transparency and accountability in the preparation of reports, as well as public trust in supporting the operational and strategic success of the school. Third (Nurlaily et al., 2023) The results of this community service are intended for mosque treasurers to be aware of mosque financial records in accordance with ISAK 35 and the ease of recording using Microsoft Excel.

After seeing the existing conditions, the service team took community service steps that focused specifically on the Al-Qur'an Education Park institution in Bojonegoro, which has unique characteristics in their financial management. This ISAK 35-based financial report training assistance is designed to meet the specific needs of teachers of the Al-Qur'an Education Institution, with a practical approach that not only improves their understanding of financial reporting standards, but also empowers them to independently manage the institution's finances. This is expected to make a significant contribution to increasing accountability, transparency, and operational sustainability of the Al-Qur'an Education Park institution, as well as strengthening public trust in religious education institutions. So the purpose of this service is to analyze the assets of the Al-Qur'an Education Park institution in financial statements and to analyze the strengthening of financial statements based on Isaak 35 at the Al-Qur'an Education Park institution in Bojonegoro and to analyze the achievements in strengthening financial statements based on Isaak 35 at the Al-Qur'an Education Park institution in Bojonegoro.

MATERIALS AND METHODS

The subject of the service activity entitled Assistance of Non-Profit Financial Statements at Al-Qur'an Education Institutions through the implementation of ISAK 35 are 36 educators and education staff of Al-Qur'an Education Institution in Bojonegoro, they are the main focus in service activities. they will be provided with training and support in planning, implementing, developing and evaluating ISAK 35-based financial reports for 1 day. To assess the effectiveness of the training in this community service activity, the evaluation tool used was direct feedback from 36 educators and education staff of the Al-Qur'an Education Institution in Bojonegoro. This feedback will be collected through a focus group discussion at the end of the



training, focusing on their understanding of the material, the relevance of the training, and their practical experience during the session.

In the Community Service activity with the title Assistance of Non-Profit Financial Statements at the Al-Qur'an Education Institution through the Implementation of ISAK 35, the data collection techniques used were observation, interviews, and focus group discussions (FGD). Observations were made directly at the TPQ institution to identify the initial condition of the financial reporting system, supporting facilities, and the level of understanding of managers with ISAK 35 standards. Indicators observed include the existence of financial documents, recording flows, and the use of tools such as software or spreadsheets.

Interviews were conducted with educators and education staff, as well as TPQ managers to dig up more in-depth information about their needs, constraints, and expectations for this training. The interview's indicators include an understanding of non-profit accounting principles, previous experience in compiling financial statements, and their perception of the importance of financial accountability. The FGD was held to involve all participants in interactive discussions aimed at equalizing understanding, discussing best practices, and identifying solutions to challenges in institutional financial management. Indicators of the success of the FGD include the active participation of participants, the emergence of practical ideas, and the agreement on steps to implement ISAK 35.

The Asset-Based Community Development (ABCD) method is applied in this activity because this approach focuses on the utilization of assets and potential owned by the Al-Qur'an Education Institution in Bojonegoro. In this context, the main assets identified are human resources (educators and education personnel) and potential community support in financial management. The ABCD method allows this community service to run in a participatory manner by empowering participants to use their skills and knowledge as a basis in implementing ISAK 35 standards.

In this way, the training not only serves as a transfer of knowledge, but also as a process of local capacity building, which supports the sustainability of the results of service in the long term. (Nurdiyana et al., 2016). This approach belongs to the category of critical approaches in community development that focus on strengthening the assets and potential owned by the community. ABCD emphasizes community independence and the formation of an order in which citizens actively play the role of key actors as well as decision-makers in the development process (Salahudin et al., 2015).

As explained by (Al-Kautsari, 2019), the ABCD concept is an alternative method in community development that emphasizes the unique potential of each community. With this approach, no society is considered too weak to be empowered, as each community is believed to have strengths that can be optimized. The stages

of developing the Asset-Based Community Development (ABCD) method are described in figure 1.

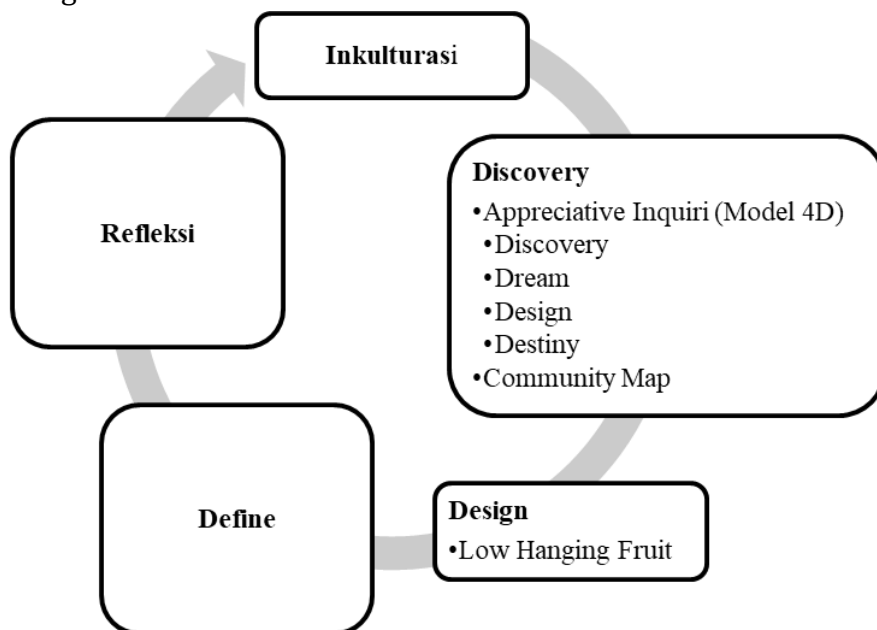


Figure 1. Asset-Based Community Development Method

The steps taken in this Community Service are based on the Asset-Based Community Development (ABCD) method, namely: first, Inculturation (Introduction/Approach) is the first step where the chairman of community service makes efforts to deeply understand the context, culture, values, and dynamics of educators and education personnel of the Al-Qur'an Education Institution. Second, Discovery is a step to reveal information about the potential, strength, and success opportunities that exist in educators and education staff in 36 Al-Qur'an Education Institution in Bojonegoro. Third, Design, which is designing a workshop program to strengthen the performance of financial statements based on ISAK 35 that will be carried out. After designing the program, the next step is to clearly define the goals, objectives, activities, and targets of the program participants. Finally, Reflection (Evaluation and Follow-up) where educators and education staff of the Al-Qur'an Education Institution and the head of Community Service jointly evaluate the results of the program, monitor development, and reflect on what has been achieved.

RESULTS AND DISCUSSION

The following is the implementation of community service programs based on the Asset-Based Community Development (ABCD) method:

Inculturation

Inculturation is a very important first step in the ABCD approach, especially in community service activities. This stage involves efforts to deeply understand the culture, values, and context of financial administration management at the Bojonegoro Al-Qur'an Education (TPQ). The Chairman of community service establishes good relations and actively communicates with various local TPQs. To

explore the information, qualitative methods such as interviews, direct observations, and analysis of documents and secondary data are used. As a result, the Chairman of community service succeeded in formulating the main needs of TPQ financial administration in Bojonegoro. This is the basis for the preparation of relevant and effective mentoring programs. This process of inculturation is not only oriented towards providing external solutions but also involves the community directly, to empower local resources for the achievement of common goals.

Discovery

This step aims to identify the resources and potential that the community has. In the ABCD approach, the potential of community members to recognize assets, strengths, and opportunities is seen as able to drive change while making them key actors in the transformation.

Appreciative Inquiry Approach (AI)

Instead of focusing on shortcomings, Appreciative Inquiry (AI) focuses on identifying strengths and positive values in the community. The AI process includes four stages: Discovery, Dream, Design, and Destiny (4-D Cycle Model). Discovery: The Chairman of community service uses AI to explore the success of the financial administration of 36 TPQ in Bojonegoro, such as achievements, positive values, and community pride. Dream: Encouraging the community to imagine a better future and formulate their aspirations. Design: The community service Chairman and the community design solutions based on existing strengths and potentials, along with concrete steps to achieve the goals. Destiny: Executing the plan that has been prepared, with continuous monitoring and adjustment to realize a shared vision.

Community Mapping

Community maps are used to expand access to local knowledge. This process visualizes the strengths of the community, such as the skills, experience, and resources of the ustad/ustadzah, to support program development.

Design

At this stage, the assets that have been identified are mobilized to realize the envisioned vision and program. The Chairman of community service carried out the FGD by compiling a priority scale to determine the first steps that are most likely to be realized by considering the limited resources described in figure 2.



Figure 2. Chairman of Community Service conducts FGD

The results of the Focus Group Discussion (FGD) held on November 25, 2024 at the auditorium of the At-tanwir Institute Bojonegoro resulted in priority programs explained in table 1.

Table 1. Program Steps to be Carried Out

Program	Steps Taken
Workshop on Strengthening the Performance of Financial Statements Based on ISAK 35 at the Qur'an Education Park in Bojonegoro	<ol style="list-style-type: none"> 1. Presentation of Material on Strengthening the Performance of Financial Statements Based on ISAK 35 at the Al-Qur'an Education Park in Bojonegoro 2. Practicum Using Microsoft Excel 3. Reflection

Define

This program was carried out in the form of a Workshop on Strengthening the Performance of ISAK 35-Based Financial Statements which was held on December 2, 2024 at the Auditorium of the At-Tanwir Institute Bojonegoro which is depicted in figure 3. This activity involved Dwi Irfan Cahyo, ME, as a presenter. This workshop includes conceptual understanding as well as practical training in the preparation of financial statements using Microsoft Excel. 36 Participants from each Al-Qur'an Education Park were very enthusiastic, and this activity succeeded in improving their competence in transparent and accountable financial management.



Figure 3. Workshop from Speaker Dwi Irfan Cahyo, M.E.

Reflection

This community service has a significant impact on participants. Based on the results of the focus group discussion conducted at the end of the activity in figure 4, as many as 85% of participants stated that they understood the basic concepts of ISAK 35 after the training, and 78% of participants felt able to prepare ISAK 35-based financial statements independently. In addition, as many as 92% of participants admitted that this training increased their awareness of the importance of transparency and accountability in the management of institutional finances. Participants also provided valuable input, with 70% of participants suggesting extended training time for more intensive practice, and 65% of participants requesting follow-up mentoring for workplace implementation.

The positive impact of this activity can be seen in the improvement of the quality of the institution's financial statements, which reflect accounting standards and are accessible to stakeholders. The reflection held on December 11, 2024 also identified challenges such as training time and budget constraints, which will be the focus of improvement for future community service.



Figure 4. Reflection on ISAK 35 Workshop

Through this service, there is a synergy between academics, practitioners, and TPA/TPQ managers, which is expected to continue to support the development of good governance and institutional sustainability in the future.

Accountability of Financial Statements of Al-Qur'an Education Institution (TPQ)

Al-Qur'an Education Institution (TPQ) as a religious-based educational institution (Sutrisno, 2018) has a great responsibility in managing economic resources effectively and transparently (Ibrahim et al., 2023). TPQ's economic resources include all assets that can be used to support educational activities, including funds, property, and human resources. Good management of these resources will ensure the sustainability of the institution's operations and improve the quality of educational services provided to the community (Angel et al., 2024).

TPQ's economic resources usually come from several main sources, such as infaq, alms, donations, and grants from individuals or institutions. In addition, TPQ often earns income from additional activities, such as training, book sales, or facility rentals. This fund is an important capital to finance operational activities, such as paying educator honorariums, building maintenance, and purchasing educational aids. In the financial statements, this source of funds must be recorded in detail to ensure accountability to donors and the community.

In addition to funds, fixed assets are also an important part of TPQ's economic resources. These assets include buildings, equipment, and other facilities used for learning activities. The value and condition of fixed assets must be recorded in the statement of financial position in accordance with accounting standards (Fitri et al., 2023). ISAK 35 is used by TPQ to present a report describing the value of assets and liabilities owned, thus providing a clear picture of the financial condition of the institution (Indriastuti, 2023).



Human resources are also included in the category of economic resources, although they are not always recorded directly in financial statements (Safarida & Siregar, 2020). Educators, managers, and volunteers have a strategic role in ensuring the smooth operation of TPQ. Although their contributions are often voluntary, these investments in human resource training and capacity building can have a significant impact on the success of the institution.

Good financial statements must reflect the transparent and accountable management of all these economic resources (Silvida & Fadlli, 2024). In addition to recording income and expenses, TPQ also needs to present information on how these resources are being used to support educational goals. For example, funds allocated for learning activities should be linked to the outcomes achieved, such as an increase in the number of students or the quality of learning.

By effectively managing economic resources, TPQ can not only meet current operational needs but also build a strong financial foundation for the future. Financial statements in accordance with ISAK 35 standards are an important tool to ensure that the management of these economic resources is carried out professionally and responsibly (Alfarizi et al., 2024). This will ultimately increase public and donor trust in the institution, thereby supporting the sustainability of TPQ in carrying out its mission.

Strategy for Strengthening Financial Statements Based on ISAK 35 at Al-Qur'an Education Institution in Bojonegoro

The strategy to strengthen the performance of financial statements based on ISAK 35 at the Al-Qur'an Education (TPQ) institution in Bojonegoro can be implemented using the ABCD (Asset-Based Community Development) method through several strategic stages. This approach emphasizes the internal potential of the institution and collaboration with the community as a basis for strengthening. The first stage is inculturation, which aims to integrate the understanding of financial administration with institutional culture through a persuasive approach to key parties, such as administrators, financial managers, and Ustad/ustadzah. Inculturation is carried out with knowledge related to financial management based on ISAK 35 standards, so that the management of the Al-Qur'an Education Park begins to understand the importance of transparent and accountable financial reports.

The second stage is discovery, which focuses on exploring the potential and challenges faced by the Al-Qur'an Education Park in financial management. The appreciative inquiry method is used to explore the best practices that have been implemented by the institution. This process is carried out through a focus group discussion (FGD) involving the management and ustadz/ustadzah. The FGD provides space to gain direct insight into technical constraints, such as unsystematic recording or lack of understanding of ISAK 35 standards. The insights gained are the basis for formulating improvement steps.

The third stage is design, which is the design of a program to strengthen the performance of financial statements. In this stage, an interactive workshop was carried out involving local stakeholders. The workshop is designed to provide technical training on the preparation of financial statements based on ISAK 35, including financial statement performance analysis. Through the involvement of all parties, it is hoped that synergy will be formed in supporting the transparency and financial accountability of the Al-Qur'an Education Institution.

The fourth stage is define, where an interactive and participatory approach is applied to prepare financial statements based on ISAK 35 standards. Financial administrators and managers are trained to create financial reports in accordance with this standard, from recording daily transactions to presenting the final report. In this process, assistance by the facilitator is important to ensure that the financial statements produced meet the criteria of transparency, accountability, and effectiveness.

The final stage is reflection, which focuses on evaluating and improving the credibility of the institution. With financial statements that are in accordance with ISAK 35, Taman Pendidikan Al-Qur'an can increase public and donor confidence in fund management. The reflection process is also a momentum to identify areas that still need improvement and develop follow-up strategies. Increasing public trust will have a positive impact in the form of sustainable support, both in terms of funds and community participation in institutional development.

By implementing this ABCD method-based community service, the Al-Qur'an Education Park in Bojonegoro is expected to be able to prepare financial statements that are not only in accordance with accounting standards, but also reflect the social responsibility of the institution. Strengthening the performance of financial statements is a crucial step in supporting the sustainability of the institution, improving the quality of education, and making the Al-Qur'an Education Park a transparent and professional financial management model at the local level.

Results to be Achieved Strengthening the Performance of ISAK 35-Based Financial Statements at the Al-Qur'an Education Institution to Increase Public Support

Strengthening the performance of ISAK 35-based financial statements at the Al-Qur'an Education Institution (TPQ) institution aims to improve the quality of the institution's financial management, which in turn can strengthen public support (Habibatulloh et al., 2022). As an educational institution oriented towards social and religious services, TPQ needs to ensure that the funds managed are used effectively and efficiently. Good financial management is the main factor to build public trust, both from donors, the community, and other parties involved. Through the strengthening of financial statements based on ISAK 35, TPQ is expected to be able to present clear, transparent, and accountable financial information.



The first result to be achieved is the realization of better accountability in TPQ's financial management (Anas, 2014). By following the ISAK 35 standard, TPQ can ensure that every fund received is clearly recorded, and its use is in accordance with the goals that have been set. High accountability will show the public and donors that the institution is serious in managing the entrusted funds (Irawan et al., 2022). This not only provides assurance that the funds are used appropriately, but also builds a strong sense of trust from the parties involved.

In addition, the expected result is to create better transparency in the management of financial statements. TPQ that is able to present financial statements openly and easily accessible to the public will be more appreciated and trusted. Through the preparation of financial statements that meet ISAK 35 standards, TPQ can provide clear information regarding income, expenditure, and use of funds. This will reduce potential misunderstandings and increase clarity on how the funds are used for activities that benefit the community (Farouk, 2021).

Another achievement to be achieved is to increase the efficiency and effectiveness of the use of funds. With systematic and standardized financial statements, TPQ can more easily identify areas that need improvement in terms of fund management. This process allows the institution to maximize the use of funds for activities that support its educational and social goals, such as the purchase of books, teaching aids, and educator honorariums. The efficient use of funds will create a greater impact in improving the quality of education for the community (Al-Jannah & Khoiri, 2023).

The broader result to be achieved is to strengthen the credibility of the institution in the eyes of the public and donors. Financial statements that comply with ISAK 35 standards can increase public confidence in TPQ. This is important to ensure the operational sustainability of the institution, because credible institutions are more likely to receive support in the form of funds, volunteers, and community participation (Mesiono & Haidir, 2021). With the increase in credibility, TPQ is expected to expand its reach and impact, so that it can serve more people who need Quran-based education.

Finally, the strengthening of the performance of this financial report is expected to encourage active participation from various parties in supporting the sustainability of TPQ. With more transparent and accountable financial statements, the public will feel more engaged and accountable for the success of the institution. This opens up opportunities for the community to participate in fundraising, supervision, and institutional development activities. The strengthening of financial statements based on ISAK 35 will form a solid foundation for TPQ to develop sustainably, as well as strengthen public support in realizing its vision and mission.

CONCLUSIONS AND SUGGESTIONS

The management of economic resources in the financial statements of the Al-Qur'an Education Institution (TPQ) plays a crucial role in ensuring operational sustainability and improving the quality of educational services. By implementing the ISAK 35 standard, TPQ can improve transparency, accountability, and efficiency in the use of funds, which in turn will strengthen the credibility of the institution and increase public and donor trust. The strategy to strengthen the performance of financial statements based on ISAK 35 through the ABCD method also helps create synergy between management, the community, and stakeholders to support the sustainability of TPQ. The strengthening of these financial statements provides a solid foundation for TPQ to achieve its educational goals and expand community support and participation, thereby supporting the institution's operational sustainability in the future

TPQ continues to involve administrators, the community, and donors in the management of financial statements based on ISAK 35, by strengthening ongoing training and workshops to improve the understanding and skills of financial managers. Practical advice is to establish closer collaboration with local governments, which can support the sustainability of the program through financial assistance, facilities and technical assistance. In addition, expanding cooperation with other stakeholders can strengthen TPQ's financial resilience and ensure efficient fund management. Training time and budget constraints are a challenge, so further service proposals include intensive mentoring programs and the creation of collaborative platforms for sustainable funding, which can strengthen public trust and support the quality of education.

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