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Entrepreneurial Management in Islamic Education Financial Accountability at SMK Nurul Abror Al Robbaniyin

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Abstract

This study aims to examine the role of entrepreneurial management in shaping funding sources for Islamic education and its implications for the accountability of financial reports in educational institutions. The phenomenon underlying this research is the limited capacity and high dependency of Islamic educational institutions on conventional funding sources, which affects financial sustainability and transparency. This study employs a qualitative approach with a case study design. Data were collected through in-depth interviews, observations, and documentation involving purposively selected informants, including the principal, treasurer, and managers of business units within the Islamic educational institution. Data analysis used the interactive model of Miles, Huberman, and Saldaña, encompassing data reduction, data display, and conclusion drawing. The findings indicate that the implementation of entrepreneurial management through the development of productive business units enhances financial independence and strengthens the accountability of financial reports based on Sharia principles, such as trustworthiness (amanah), transparency, and justice. These findings contribute to strengthening sustainable financial governance in Islamic education institutions. The study implies the importance of developing managerial and entrepreneurial capacity within Islamic educational institutions and serves as a reference for policymakers. Future research is recommended to explore models of Islamic educational entrepreneurship in different institutional contexts and levels.

INTRODUCTION

In terms of providing sustainable financing for operational and developmental activities, Islamic educational institutions in Indonesia face significant challenges (Rahmadani, 2025). Amid current socio-economic developments, educational institutions are required to adopt more independent and flexible financial strategies to ensure educational continuity (Farisi et al., 2024). This necessity arises due to limited government fiscal support, increasing demands for educational quality improvement, and dynamic socio-economic conditions. These challenges are reflected in the high dependency on conventional funding sources, such as government subsidies and student fees, which are often unstable and insufficient to guarantee long-term financial stability (Suganda, 2024).

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Islamic educational institutions are therefore highly vulnerable to changes in public policy and external economic disruptions (Rizqi et al., 2025). Dependence on tuition fees and government assistance constrains innovation in managing alternative funding sources (Rohaniyah, 2025). Empirical studies indicate that a lack of funding diversification often contributes to weak institutional responsiveness to rapid socio-economic changes and reduces the capacity to develop sustainable educational services (Nur Indri Yani Harahap, 2024).

From an Islamic perspective, educational financing carries a broader meaning than merely fulfilling operational needs; it is regarded as a trust (*amanah*) that must be managed responsibly in accordance with Sharia principles (Rahmawati et al., 2025). In managing educational funds, Sharia principles such as *halal*, justice, trustworthiness, and transparency form the core foundation, ensuring that financial management is not only efficient but also oriented toward public benefit (*maslahah*) (Kholiq & Wahyunik, 2025). The application of these principles reinforces the moral and ethical commitment to serving the community.

Entrepreneurial management is considered a strategic mechanism to address the limitations of conventional financing under these requirements (Aripin & Nugraha, 2025). In education, entrepreneurial management emphasizes innovation, creativity, and the establishment of productive business units that function as alternative and sustainable funding sources (Supriani, Yusbowo, et al., 2025). The development of Islamic value-based business units, including Sharia-compliant pesantren enterprises, strengthens institutional financial independence and broadens reliable economic resources (Alannawa, 2024).

Furthermore, accountability in financial reporting constitutes a critical component of entrepreneurial management (Handani et al., 2024). Accountable financial reports require openness and transparency toward all stakeholders, both internal and external (Ritonga, 2024). Through strong accountability practices, organizations can morally justify fund utilization and ensure compliance with applicable accounting regulations (Fitrianti, 2025). This enhances public trust and encourages long-term support from communities and donors.

However, existing literature predominantly focuses on normative or quantitative approaches to financing and accountability in Islamic education (Rohayanah & Maman Suryaman, 2025). Comprehensive and in-depth studies examining how Islamic education managers implement entrepreneurial concepts and how these affect financial accountability practices remain limited (Ridwan et al., 2024). This gap highlights the need for qualitative research to expand understanding of the socio-cultural context surrounding managerial creativity, institutional accountability, and financing practices in Islamic education.

Therefore, this qualitative study aims to explore how entrepreneurial management is utilized to develop Islamic education funding sources and how it affects the accountability of financial reports. The research focuses on the methods, procedures, and managerial experiences of Islamic educational institutions in establishing and managing entrepreneurship-based financing. Theoretically, this study contributes to the literature on Islamic education management. Practically, it offers guidance for Islamic education managers to enhance financial independence and transparent, accountable financial governance.

METHODS

This study employs a qualitative approach using a case study design focused on SMK Nurul Abror Al Robbaniyin as a single, in-depth case. The choice of a case study design is based on its ability to comprehensively capture empirical realities related to entrepreneurial management practices in developing Islamic education funding sources and their implications (Yin, 2018). Qualitative case studies are particularly appropriate when the research objective is to interpret social phenomena holistically from the perspectives of those directly involved (Lewis, 2015). The study was conducted in November 2025 at SMK

Nurul Abror Al Robbaniyin, Banyuwangi Regency, as the institution has developed entrepreneurship-based business units as alternative education financing mechanisms.

Purposive sampling was used to select research subjects based on their level of involvement and relevance to the research focus. The principal was selected as the primary informant due to their role as the highest decision-maker and strategic authority in school management. The treasurer provided empirical data related to financial accountability, while the school secretary was selected due to their responsibility for institutional management, policy documentation, and archiving financial reports and entrepreneurial activities. Informants were required to meet three criteria: (1) holding a strategic role in financial decision-making, (2) being directly involved in financial management and reporting, and (3) having a minimum of two years of work experience. Purposive sampling is considered effective in qualitative research for generating rich and in-depth data from knowledgeable informants (Etikan et al., 2016).

Data were collected through participatory observation, semi-structured interviews, and documentation studies. Semi-structured interviews explored informants' experiences, perspectives, and strategies related to entrepreneurial management and financial accountability. Documentation included financial reports, business planning documents, and institutional financial policy records. Participatory observation captured daily practices in financing management and business unit operations. Source and method triangulation ensured data validity by cross-checking findings from observations, interviews, and documents (Fusch et al., 2018). Data analysis followed the interactive model of Miles, Huberman, and Saldaña, involving data condensation, display, and iterative conclusion drawing and verification until data saturation was achieved (Miles et al., 1994).

RESULT AND DISCUSSION

This study collected and analyzed field data regarding the implementation of entrepreneurial management in developing Islamic education funding sources at SMK Nurul Abror Al Robbaniyin. The results and discussion section presents the research findings, including the forms of entrepreneurial management implementation, the application of Sharia principles in financing management, its implications for financial report accountability, and the challenges and dynamics encountered during implementation. The findings are analyzed using a descriptive-analytical approach to provide a comprehensive understanding of educational entrepreneurship practices as a strategy to enhance financial autonomy and financial governance in Islamic educational institutions.

1. Implementation of Entrepreneurial Management in Developing Islamic Education Funding Sources

In developing education funding sources at SMK Nurul Abror Al Robbaniyin, the implementation of entrepreneurial management as an alternative strategy demonstrates systematic, planned, and long-term institutional efforts to achieve financial independence. This approach is implemented as part of an institutional policy integrated with school development objectives rather than as an incidental activity (Gunawan Monarisa & Karim, 2025). Financing management is designed to support operational and institutional development needs sustainably while adapting to external environmental changes, such as community economic dynamics and limited government support (Wahidah & Aziz, 2025). Traditional funding sources, which rely heavily on student fees and government assistance, have proven to be unstable and unpredictable. Consequently, entrepreneurial management is viewed as a strategic and rational instrument to address structural limitations in Islamic education financing (Untung & Afiqoh, 2025).

This finding is supported by an interview with the principal of SMK Nurul Abror Al Robbaniyin, who stated: *"Over the past few years, we have realized that relying solely on student fees and government assistance is not sufficient to ensure the sustainability of school programs. Therefore, as* *part of institutional development, we have systematically designed long-term school entrepreneurship policies. These entrepreneurial activities are not separate initiatives but are embedded within the school's vision of financial independence."* Similarly, the school treasurer explained: *"From a financial management perspective, student fees often experience delays, while government assistance does not always arrive on time and varies in amount. With the existence of school entrepreneurial units, we have more flexible alternative income sources that can be adjusted to operational and development needs."* This perspective was reinforced by the school secretary, who noted: *"In school management meetings, entrepreneurship policies are formally discussed and incorporated into annual planning. We do not view them as additional activities; rather, they are institutional strategies to address limited financing and changing economic conditions surrounding the school."*

These interview findings indicate a clear institutional commitment to implementing entrepreneurial management. The principal's statement reflects a long-term vision to strengthen financial independence by integrating entrepreneurship into the school's mission and vision. This demonstrates that entrepreneurship is positioned as a sustainable management strategy rather than an incidental economic activity.

The establishment and management of productive business units aligned with the institution's vision, mission, and Islamic educational values enable the implementation of entrepreneurial management. These business units are structurally integrated into the school organization rather than operating independently. Their management follows established management principles, including structured supervision mechanisms, clear organizational roles, comprehensive planning, and directed implementation (A. Salsabila & Abdul Karim, 2025). This approach ensures that entrepreneurial activities remain aligned with educational objectives (Ariani et al., 2025). Within this model, entrepreneurship functions as an institutional instrument to enhance financial stability and provide additional economic resources (Nurhidayatullah & Aimah, 2025), thereby strengthening the overall management system of Islamic education.

Productive business units at SMK Nurul Abror Al Robbaniyin are managed institutionally, with active involvement from school leadership, business unit managers, and the school treasurer. Clear roles and responsibilities are defined in entrepreneurship-based financial management. Financial decision-making is conducted collectively and systematically to avoid dependency on a single individual. This mechanism allows for more comprehensive consideration of financial decisions (Qosyim & Zarkasyi, 2024). Multi-actor involvement enables mutual supervision and corrective processes (Al-Mursal et al., 2025), thereby reducing the risk of financial mismanagement. As a result, this system supports more efficient and accountable internal control (Suhermi et al., 2025).

Entrepreneurial activities are not solely oriented toward financial profit but are primarily aimed at ensuring the long-term sustainability of educational financing (Kholiq & Wahyunik, 2024). Under this orientation, sustaining educational services becomes the primary objective of educational entrepreneurship. Moreover, this approach empowers educators, administrative staff, and students internally. Educational entrepreneurship is positioned as a strategic instrument to strengthen the social function of Islamic educational institutions (Misbah, 2025). Consequently, moral and ethical values continue to guide entrepreneurial activities, reflecting the institution's social responsibility in managing business ventures. This balance demonstrates the integration of educational and business orientations.

This orientation is evident in how the school optimizes available resources, including human resources and facilities, to develop business activities (Najihah et al., 2025). Human resources, including students and teachers, are involved proportionally according to their respective capacities and roles (F. Kurniawan et al., 2025). Available school facilities fully support profitable business activities (Kastalani & Pratama, 2025).

This strategy facilitates efficient utilization of internal organizational resources (Susila & Alawilhuda, 2025). Such empowerment not only enhances students' entrepreneurial skills but also generates economic added value (Badriyah et al., 2025). Thus, entrepreneurial activities positively impact both human resource development and school financing (Halid, 2025), without compromising the institution's primary role as a provider of Islamic education (Khasanah et al., 2025).

Therefore, entrepreneurship is not perceived as a short-term profit-oriented economic endeavor but as a strategic tool to strengthen and sustain the financial independence of Islamic educational institutions (Hartono & Syafi'i, 2025). This paradigm reflects a shift in how institutions perceive educational financial management. Entrepreneurship is integrated into long-term organizational development strategies. Islamic educational institutions are recognized as capable of managing funding sources innovatively and creatively (Sitepu et al., 2025), while maintaining educational principles and adapting to environmental changes. Sharia principles remain the foundation of all entrepreneurial activities, ensuring a balance between religious and economic values (Supriani, Putera, et al., 2025).

By implementing this entrepreneurial management model, Islamic educational institutions can gradually reduce reliance on unstable conventional funding sources such as student fees and government assistance (Helmawati et al., 2025). Financial management becomes more flexible due to diversified funding sources (Findiana & Bahar, 2023). Professionally managed additional funding sources enable more systematic financial planning (Faizah & Maulida, 2025), create opportunities to improve educational services (Nurhidayati & Sulistyowati, 2025), and support gradual and planned infrastructure development (Hartono et al., 2025). In the long term, these conditions enhance institutional sustainability and resilience amid continuous changes in the educational environment (Zaironi et al., 2025).

2. Sharia Principles in Entrepreneurship-Based Financing

The findings indicate that financing management at SMK Nurul Abror Al Robbaniyin is implemented based on Sharia principles, particularly *amanah* (trustworthiness), justice, and transparency. These principles are not merely interpreted as normative doctrines but are operationalized as practical guidelines in every entrepreneurial activity and financial management process within the school (Syamsiyah et al., 2025). Each financing policy is deliberately designed to align with Islamic values that form the institution's identity. Sharia principles serve as the foundation for financial decision-making, demonstrating that religious values are fully integrated into educational entrepreneurial management. Islamic values thus function as an ethical framework in financial governance, ensuring that educational entrepreneurship operates within the Sharia corridor (Khairunnisa et al., 2025).

The school principal emphasized that all financial and entrepreneurial policies consider not only efficiency and technical feasibility but also moral responsibility. He stated: *"We consistently place the principles of* amanah *and justice as the main foundations in every financing policy and entrepreneurial activity. Effectiveness alone is not sufficient; financial management must also carry moral accountability in accordance with Islamic values that define the school."* This perspective was reinforced by the school treasurer, who explained the operational implementation of Sharia-based financial management: *"We strive to manage finances transparently, from recording income generated by business units to its utilization. Sharia principles guide us to avoid practices that may harm other parties and to ensure that every fund is used in accordance with its intended purpose."* Similarly, the school secretary stressed that Islamic values are internalized in the decision-making process rather than merely symbolized. He noted: *"Islamic values are always considered in every financial decision. Each financing policy is discussed openly and directed to remain consistent with*

Sharia principles, ensuring that the school's entrepreneurial activities stay within Islamic ethical boundaries."

Overall, these interview findings indicate a shared understanding among school leaders and administrators that school financing and entrepreneurship are fundamentally oriented toward *amanah*, justice, transparency, and adherence to Sharia principles as defining characteristics of Islamic educational institutions.

Financial management is perceived as a trust that must be accounted for morally and religiously, not only to fellow human beings but also to Allah SWT. This spiritual awareness fosters prudence and responsibility in financial management practices (Nurulmawaddah, 2025). Every financial decision consistently considers Islamic ethical values, with administrators striving to ensure that entrepreneurial activities bring tangible benefits to the educational institution. Practices that potentially violate Sharia principles are strictly avoided, reflecting the institution's strong commitment to Islamic values. Spiritual dimensions thus become the primary foundation in implementing educational entrepreneurship (Arifin, 2025).

The value of *amanah* is reflected in how administrators regulate the use and distribution of funds generated from entrepreneurial activities. Business units are not granted unrestricted autonomy in utilizing funds; instead, they must adhere to collective planning and agreed-upon financial frameworks. Each allocation of funds is determined based on clearly defined objectives aligned with institutional development needs. This mechanism promotes orderly and controlled financial management, while *amanah* encourages honest and responsible behavior. Consequently, internal institutional trust is maintained, reinforcing *amanah* as a fundamental principle in financing management (Supriadi et al., 2025).

The principle of justice is realized through financing policies oriented toward the institution's primary educational interests (P. A. Salsabila et al., 2025). Funds generated through entrepreneurial activities are allocated to support learning facilities, operational needs, and educational programs. This policy ensures that the benefits of financing are equitably distributed across the school community. Financial management does not prioritize individual or group interests but instead safeguards institutional balance. The principle of justice helps maintain internal harmony and strengthens trust among school members (Windasari, 2024).

Transparency underpins all stages of financial management, from planning to reporting. Each transaction is recorded and reported in accordance with established procedures (Aryanti & Masyhuri, 2025). Such openness enables more effective internal monitoring and builds trust between financial managers, school leadership, and other stakeholders. Transparent reporting minimizes the risk of fund misuse and strengthens institutional accountability. In this context, Sharia principles are operationalized through concrete financial practices rather than remaining abstract ideals (Nurjaman et al., 2025).

The findings affirm that educational financing in Islam cannot be separated from ethical and spiritual dimensions. Educational funds are regarded as a trust that must be managed with high integrity. Accordingly, entrepreneurship is not merely viewed as an economic activity but as a means of actualizing Islamic values in institutional governance (Desrita & Abdul Karim, 2025). Entrepreneurial orientation is directed toward collective benefit (*maslahah*), and the integration of spiritual values with managerial practices contributes to more sustainable financing management. This demonstrates that Sharia principles can synergize effectively with modern entrepreneurial practices, enabling Islamic educational institutions to maintain their religious identity while enhancing financial management quality (Hosaini, 2025).

3. Implications of Entrepreneurial Management for Financial Report Accountability

This study finds that the implementation of entrepreneurial management significantly enhances the accountability of financial reports at SMK Nurul Abror Al Robbaniyin. The existence of productive business units requires the institution to manage finances in a more systematic, structured, and disciplined manner than before. This is due to the increased complexity of financial management, as institutional income is no longer derived from a single funding source (Feranida et al., 2025). Such conditions compel Islamic educational institutions to develop more organized financial recording systems (Arisanti et al., 2023). Every financial transaction must be documented in detail to ensure accountability. Consequently, entrepreneurial management functions as a driving force for improving financial administrative competence, making accountability an operational necessity rather than an optional practice (Rusmiyati et al., 2025).

The implementation of entrepreneurial management has led to substantial changes in school financial governance, particularly in financial reporting accountability. The school principal stated that productive business units demand more systematic and orderly financial management compared to previous practices. He explained: *"Since the school established business units, financial management has become more complex. Every source of income and expenditure must be clearly accounted for, requiring us to plan and manage finances more carefully."* This condition is reinforced by the school treasurer, who is directly responsible for financial management. He stated: *"Financial recording has become more demanding with the existence of school business units. Because funds no longer originate from a single source, every transaction must be carefully recorded to ensure that financial reports can be properly accounted for."* The school secretary also emphasized that increased financial accountability is an unavoidable consequence of implementing entrepreneurial management: *"Entrepreneurial management requires the school to maintain more organized financial administration. Every funding source must be recorded and reported, making accountability an inevitable requirement."*

Overall, the interview findings indicate a shared consensus among school administrators and leadership that entrepreneurial management is a crucial mechanism for strengthening financial report accountability. The management of productive business units encourages the development of financial recording systems that are more systematic, accurate, and accountable. Entrepreneurial management thus contributes not only to increased institutional revenue but also to improved financial governance.

Furthermore, the presence of business units encourages the institution to separate educational operational funds from entrepreneurial funds. This separation is intended to facilitate monitoring and evaluation processes while maintaining transparent financial flows. Each funding source is classified according to its characteristics and intended use (Suharsono et al., 2024). Through this system, the institution can clearly identify the contribution of business units to educational financing (Kurniati & Hanif, 2024). This clarity supports both short-term and long-term financial planning and reduces the risk of errors and fund misuse. As a result, financial accountability can be maintained more effectively (Setiawan & Shaleh, 2023).

Accountability is further ensured through periodic financial reporting to both internal and external stakeholders of the educational institution. Financial reports are prepared regularly to demonstrate responsibility for managing funds derived from multiple sources (Abiyu, 2025). Financial managers and treasurers are responsible for ensuring that all transactions are recorded in accordance with established procedures. Documentation is conducted systematically, and reports are submitted to school leadership for evaluation and decision-making purposes. This mechanism reflects the institution's commitment to transparency and accountability in financial management (Wandi et al., 2024).

Clear and accountable financial reporting practices contribute to building stakeholder trust in school financial management. Foundation leaders, teachers, and the wider community are able to observe how educational funds are managed and utilized. This trust plays a vital role in sustaining educational entrepreneurship programs, as high levels of confidence encourage continued moral and material support. Transparency also fosters a healthy organizational climate characterized by openness and shared responsibility for institutional sustainability. In this context, accountability carries both administrative and social implications (Koerniawati & Al-Amin, 2025).

The findings further indicate that entrepreneurial management promotes more professional financial governance within Islamic educational institutions. Increased awareness of the importance of systems, procedures, and discipline in financial management reflects a growing level of professionalism (Usman et al., 2024). Financial management is no longer conducted informally; instead, institutions strive to adhere to structured and controlled financial management standards (Y. Akhyar, 2025). The operation of business units necessitates enhanced human resource capacity in financial administration, prompting managers to become more meticulous and responsible. As a result, entrepreneurial management strengthens institutional financial governance, positioning accountability as an evolving organizational standard (Syaifuddin, 2025).

In this context, accountability is perceived not merely as an additional administrative burden but as an integral part of the institution's moral commitment to managing educational funds responsibly. Education is regarded as a trust that must be managed with care and honesty. Financial resources are therefore required to be accounted for both professionally and ethically. This perspective aligns with Islamic educational principles that emphasize responsibility and integrity (Shobri, 2024). Consequently, entrepreneurial management reinforces moral values in financial governance alongside economic considerations. Accountability becomes embedded in the organizational culture of Islamic educational institutions, contributing to long-term institutional sustainability (M. A. Akhyar et al., 2024).

4. Challenges and Dynamics of Educational Entrepreneurship

This study reveals that although entrepreneurial management contributes positively to funding diversification and institutional governance, its implementation at SMK Nurul Abror Al Robbaniyin is accompanied by several challenges. One of the primary obstacles is the limited capacity of human resources in entrepreneurship and accounting (Mulyani, 2025). Not all educators and administrators possess adequate experience or professional backgrounds in business management. This condition necessitates continuous learning and adaptive processes. Such limitations also affect the performance of entrepreneurial units, making human resource development a critical aspect of educational entrepreneurship (Rochmah et al., 2025).

Interview findings indicate that these challenges are evident in daily practice. Human resource limitations, particularly in entrepreneurship and accounting competencies, emerge as a major concern. The school principal acknowledged this issue, stating: *"We realize that our human resources are not yet fully prepared in the areas of entrepreneurship and accounting. Continuous learning and adaptation are necessary because not all teachers or administrators have experience in managing business activities."* Similarly, the school treasurer emphasized the technical complexity of managing entrepreneurship-based finances: *"In practice, managing the finances of business units requires adequate accounting knowledge. However, not everyone involved has this background, which sometimes results in suboptimal management performance."* The school secretary further explained that such conditions are an unavoidable reality in the early stages of educational entrepreneurship: *"Educational entrepreneurship demands managerial skills that are not simple. Since not all administrators have prior experience in this field, continuous adaptation is required, making human resource capacity development essential."*

Overall, these interview findings confirm that limited human resource capacity constitutes the primary challenge in implementing educational entrepreneurship management at SMK Nurul Abror Al Robbaniyin. Although educational entrepreneurship enhances institutional financing and governance, insufficient entrepreneurial and accounting competencies necessitate sustained learning, adaptation, and systematic capacity-building initiatives.

Another challenge involves aligning entrepreneurial activities with the institution's core educational functions. As educational institutions are primarily responsible for delivering teaching and learning processes, entrepreneurial activities must not disrupt educational objectives (Alstra et al., 2025). In practice, managing business units requires considerable time, energy, and attention. Without proportional management, an imbalance between academic and entrepreneurial activities may occur. Therefore, clear time management strategies and task distribution are essential (Rosniawati, 2025). Schools must ensure that entrepreneurship functions as a supporting mechanism rather than a distraction from educational goals. Integrating educational and business functions thus becomes a distinct managerial challenge (R. Kurniawan et al., 2025).

In addition to human resource constraints and functional alignment, financial management dynamics also pose challenges. The management of entrepreneurial funds requires more complex recording and administrative systems (Rifai & Ayudhia, 2025). Limited experience in entrepreneurship-based financial management can complicate bookkeeping and reporting processes, increasing the risk of administrative errors if not carefully managed. Consequently, institutions must gradually develop stronger and more reliable financial management systems. This process forms part of institutional learning and organizational maturation (Pintanawati et al., 2025).

Despite these challenges, entrepreneurial programs at SMK Nurul Abror Al Robbaniyin continue to operate and evolve. Rather than hindering progress, these challenges encourage continuous evaluation and improvement. School administrators view obstacles as integral to the institutional development process (Putri et al., 2025). The institution remains open to refining entrepreneurial management strategies in response to emerging conditions. This adaptive process fosters a learning-oriented organizational culture, where challenges are perceived as opportunities for growth rather than immediate barriers. Such flexibility reflects a responsive approach to educational entrepreneurship management (van den Beemt, 2025).

The dynamics arising from the implementation of educational entrepreneurship further promote continuous organizational learning (Idris, 2024). Over time, administrators expand their knowledge and skills in managing business activities and financial systems. Regular evaluations of entrepreneurship programs are conducted to identify weaknesses and improvement opportunities. Moreover, efforts are made to strengthen interdepartmental communication, resulting in improved coordination. These dynamics enhance organizational capacity, demonstrating that institutional learning plays a vital role in addressing managerial challenges (Hastuti et al., 2025).

Educational entrepreneurship can be implemented adaptively and sustainably through strong leadership commitment and participatory approaches. School leaders play a crucial role in providing direction, support, and motivation to all stakeholders. Participatory approaches foster a sense of ownership over entrepreneurship programs, while inclusive decision-making strengthens collective responsibility (Gracia-Zomeno et al., 2025). Challenges encountered during implementation can be addressed collaboratively through strong leadership support (Rizki & Fakhruddin, 2025). As a result, educational entrepreneurship continues to develop in alignment with institutional needs. Leadership and stakeholder participation work synergistically to ensure the sustainability of entrepreneurship programs within Islamic educational institutions (Kholillah et al., 2025).

CONCLUSIONS

Based on the research findings and discussion, it can be concluded that the implementation of entrepreneurial management at SMK Nurul Abror Al Robbaniyin is an effective approach for developing independent and sustainable Islamic education funding sources. Through the establishment and management of productive business units aligned with the institution's vision, mission, and Islamic educational values, the institution has reduced its dependence on fluctuating conventional funding sources such as student fees and government assistance. Entrepreneurial management functions as an institutional mechanism that strengthens organizational management, mobilizes internal resources, and ensures the long-term sustainability of Islamic education.

Furthermore, the implementation of entrepreneurial management enhances the accountability of institutional financial reports. Business units necessitate more structured, transparent, and accountable financial recording and reporting systems. Sharia principles such as trustworthiness (*amanah*), justice, and transparency position accountability not merely as an administrative obligation but as a moral and religious commitment. Despite challenges such as limited human resource capacity and the need to balance entrepreneurial and educational activities, the dynamics of implementation foster organizational learning and continuous improvement. Thus, entrepreneurial management is proven to be an effective strategy for strengthening financial autonomy and financial governance in Islamic educational institutions.

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