

# Dynamics of Economic Management in the Context of Non-Formal Education: Analysis of Resource Management for Sustainability of Education Programs

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**Abstract.** Non-formal education is playing an increasingly important role in providing learning opportunities for individuals from diverse backgrounds. However, the sustainability of these programs often depends on the efficiency of sound economic management. This abstract discusses an in-depth analysis of how economic management influences the overall dynamics of non-formal education. This research includes identifying the financial resources needed to manage operations, training, facilities, and program development. The main focus is identifying best practices in fund allocation, sustainable financing, and effective expenditure monitoring. Using a case study approach, this study analyzes various non-formal education programs operating in different environments. The results of the analysis show that there is a need for a good balance between operational costs, learning quality, and the availability of funds for long-term development. In this context, creative approaches such as partnerships with the private sector, funding from philanthropic institutions, and using technology to reduce costs are all key factors. In addition, this research encourages the existence of a framework that supports transparency, accountability, and effective risk management in the economic aspects of non-formal education. By combining these aspects, non-formal education can optimize its social impact while ensuring program continuity through sustainable economic management. In conclusion, this research provides in-depth insight into how economic management plays a crucial role in ensuring non-formal education remains relevant and sustainable. By analyzing the economic factors that affect non-formal education, this study proposes strategies and recommendations that can assist decision makers in developing non-formal education programs that are financially successful and socially beneficial.

**Key words:** economic management, non-formal education, educational resources, educational sustainability

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## INTRODUCTION

The concept of education can be broadly defined. Education is one of the benchmarks of a nation's progress. Education can be seen as an agent of change and progress of society or it can be interpreted as an instrument to expand human culture through formal, non-formal, and informal educational programs and activities. Education in short can be interpreted as a systematic process that involves interaction between educators and learners to gain knowledge, skills, and understanding. The "Education for All" (EFA) policy was launched at the 1990 world conference which has been adopted by more than 150 countries to support the universal right to education by achieving access to quality education for free (Handoyono, 2022; Madani, 2019; Yusuf, 2022).

In 2015 world leaders signed "the *Education 2030 Sustainable Development Agenda*" which aims to make education accessible to all while being the cornerstone of sustainable development and world peace. To realize these sustainable development goals,

UNESCO coordinates with the international community to jointly realize them through the "*Education 2030 Framework for Action*". In the 2030 Agenda, there are 17 Sustainable Development Goals (SDGs) covering various development issues and covering 169 targets and 304 indicators. The SDGs build on the progress made in sustainable development efforts over the past three decades (ElMassah & Mohieldin, 2020).

The 2030 education agenda was adopted in 2015 to ensure that education is delivered with inclusive, equitable quality and promotes lifelong learning opportunities for all with a set of designed targets. Before the Covid-19 outbreak, the world had met this target, but with the emergence of the Covid-19 pandemic, some of the progress that had been achieved in the world of education was immediately lost. The implementation of education in the world is severely affected and even disrupted, so that student groups are the most vulnerable group affected. This situation makes global partnerships stronger to rethink the future of education and re-realize the 2030 Education

goals that have been sparked before. Governments bear primary responsibility for ensuring quality education, but the 2030 education agenda is a universal and collective commitment (UNESCO, 2023)

Before defining non-formal education, you must understand the basic concepts of education and educational programs. According to UNESCO, education is a series of processes whose purpose is to develop a person's overall cognitive, physical, emotional, and social abilities. An educational program is defined by UNESCO as a series of systematic planned activities to achieve educational objectives that include curriculum, teaching methods, materials, assessment, and professional development for educators. Non-formal education is a type of education that is realized through planned activities and its nature supports formal education programs (Fero et al., 2019; Ramatni, 2023).

Structurally, non-formal education is informal education, even so non-formal education has clear learning goals and methods. Non-formal education is one of the social development projects aimed at increasing the capacity of human resources. This is because non-formal education supports lifelong learning through the adoption of various forms of activities that transmit knowledge to others. The function of non-formal education is to help improve the quality of individuals with their own abilities and skills to control the changes and progress of the world. Non-formal education is very relevant for individuals who still do not get access to normal education in order to continue to gain knowledge and skills, because non-formal education in education and training programs is very work-oriented or the world of work (Handoyono, 2022; Jitpaisanwattana et al., 2015; Kalenda & Kočvarová, 2020).

Non-formal education paths have the characteristics of high flexibility in the implementation of learning. This flexibility is part of the learning method because it remembers that students in non-formal education have other activities besides learning. Referring to the principle of high accountability allows each individual (educator and manager) to be able to change the concept and implementation of planning, starting from changing the program, the amount of funds needed for the program, to the target of the educational program held. This principle of accountability will limit the scope of changes, iterations, and revision plans to be carried out.

PKBM (Center for Community Learning Activities) is one type of non-formal education that is focused on empowering the community through education in accordance with the learning needs and

potential of the community in achieving educational, economic, socio-cultural, and other aspects of life. PKBM has two main activities, namely learning activities (equality education, early childhood education, literacy education, and so on) and non-learning activities (reading gardens, art and business, and others (Lokollo et al., 2020).

The improvement of non-formal education carried out by the Indonesian government focuses on its quality through the development of curricula that are more relevant to changing times, increasing the competence of educators, and improving the evaluation and monitoring process. This is intended to ensure *the output* of non-formal education provides quality learning outcomes and is more relevant to the needs of students according to their times. The shift in the trajectory of education also shifts the role of educators to be very important. Educators not only transmit knowledge but must support the development of students' skills. As a result of this shift, educators assume new roles as trainers, resource providers, and designers in education. The National Education Policy states that education must continue to gain high value in national development because education is the most important instrument of change. According to the views of intellectuals and social society, any change must be preceded by an educational revolution (Belén Calavia et al., 2023; Ramatni, 2023; Solomon, 2020).

Progressive countries are still pursuing the promotion and strengthening of non-formal education to expand access to learning opportunities while addressing the challenges of sustainable development through integration and advancing lifelong learning. The trend of global economic development is the transition toward the establishment of a new economic paradigm characterized by education, science, and innovation into productive forces. The economic pillar of sustainable development includes the global economy and activities related to environmental and social responsibility, so sustainability in the future requires education, businesses, and consumers who have the awareness to be able to create more positive environmental and social impacts, rather than just being concerned with finance. Appropriate continuing education can be developed to build knowledge and cover any existing gaps (Greenland et al., 2022; Shirima, 2022; Shkarlet et al., 2019).

One of the goals of Sustainable Development (SDGs) is to call for equal access to education as part of promoting lifelong learning opportunities for all societies as well as being an important component of well-being, economic development, and quality of development. One of them is through the role of non-formal education. Based on human capital theory,

investment in education and development has a causal relationship that is usually shown by econometric methods to calculate the rate of return on investment in education (Chankseliani & McCowan, 2021; Shirima, 2022)

Until now, financial assistance has greatly influenced the continuity of education delivery, especially for low-income countries in order to provide quality education and support sustainable development programs. However, due to the COVID-19 pandemic that occurred last year, educational institutions experienced various obstacles to continue to carry out the education process amid the virus storm, school closures, and the risk of growing financial resources.

The low quality of education in Indonesia is caused by several factors, namely the basic problems of education in Indonesia, the quality of infrastructure, teacher quality, and low teacher welfare, lack of equal distribution of educational opportunities, low relevance to educational needs, and expensive education costs. The solution that can be given to the problems that occur is to change the social system related to the education system. The education system has a relationship with the economic system applied. In the context of a capitalist economy holds the principle of minimizing the role and responsibility of the state in public affairs, including the funding of education. Education funding by the government is allocated in the form of BOS funds, and it is known that the allocation of BOS funds in Central Java is determined by the cost of coaching needs and management costs of each city/district (Shaturaev, 2021; Wasono et al., 2019).

In addition, insufficient financial assistance allocated for educational programs limits the direct movement of non-formal education. According to (Bhalalusesa, 2020; Shirima, 2020, 2022) the dynamics and inconsistencies in the management of non-formal education programs are considered unpromising. Therefore, systematic efforts are needed to overcome various deviations that occur in order to ensure the usefulness of non-formal education programs, achieve economic development, and improve the quality of life by putting aside political interests and ensuring the quality and feasibility of the designed non-formal education programs. It is mentioned in the study that one of the challenges of non-formal education is improving the quality of learning in order to increase the effectiveness and relevance of the existence of non-formal education. (A. H. Pamungkas, 2023).

The other side of irregularities in the implementation of non-formal education programs is the failure to allocate the budget provided by the

government. This can be seen from the budget for non-formal education now tends to be reduced by the central government. Meanwhile, external funding that supports the implementation of non-formal education programs is not guaranteed to always be available or is only a reserve fund. This is also the case in Tanzania where the underlying evidence is evidenced by the argument that most non-formal education programs tend to fail due to financial constraints and pressures from economic and political forces, adversely affecting the performance, implementation, and sustainability of non-formal education programs. In addition, inadequate funding is also felt in non-formal education in Nigeria, according to which budget allocations for non-formal education at all levels are woefully inadequate. Non-formal education is not included in the allocation of 2% of the budgeted Consolidated Fund for Basic Education despite its provisions and policies. Not only that, accountability and transparency problems in the management of funds allocated to the non-formal education sector also occur. The financial crisis situation that occurred in the world of education in Nigeria necessitated sacrificing the quality of education for the sake of the quantity of education. So, the problem of inadequate budget for the implementation of non-formal education does not only occur in Indonesia, but also occurs in other countries (Shirima, 2022; Solomon, 2020; Yusuf, 2022).

Financial resources at non-formal educational institutions include government subsidies, donations, and educational investments. Financial resources are very important in the management of education because financial resources determine the quality and quantity of other resources that support education can be carried out properly. Therefore, the education system cannot develop without financial resources. School financial resources refer to all resources, both physical and monetary within the parameters of the school system that are used to exploit and allocate production functions. School facilities and infrastructure are resources that can be used to improve the quality of education and as a supporting factor in achieving educational goals. The procurement of learning support facilities and infrastructure, of course, will incur operating costs for purchasing, maintenance, and development when used. Keep in mind that to attract investors to want to invest funds for non-formal education is not easy. For this reason, financial management in non-formal educational institutions must prioritize the principles of financial transparency and accountability. Transparency in institutional financial reporting will certainly have a good impact on increasing stakeholder trust as well as paving the

way to increase the sustainability potential of financial funding in the long term (Almagtome et al., 2019; Fadila et al., 2020; Ofem et al., 2021).

The null hypothesis (H0) that can be formulated in this study is that there is a balance between the operational costs of education, the quality of learning, and the availability of funds for long-term development. Education operations are inseparable from the costs incurred for the implementation of education sourced from education funds, either from the government or from the private sector. Education funds are one of the important factors to ensure the quality of education and the quality of learning. The education funds issued are considered long-term investments with benefits for improving the quality of education, including the fulfillment of infrastructure, the procurement of supporting learning media, and so on. Thus, the investment in education funds made will have a good impact on the quality of learning and the quality of education provided to students in accordance with the demands of reform. However, the implementation of quality education and learning certainly requires funds for very many educational operations. Therefore, between operational costs, quality of learning, and availability of education funds will run in balance and parallel in tandem.

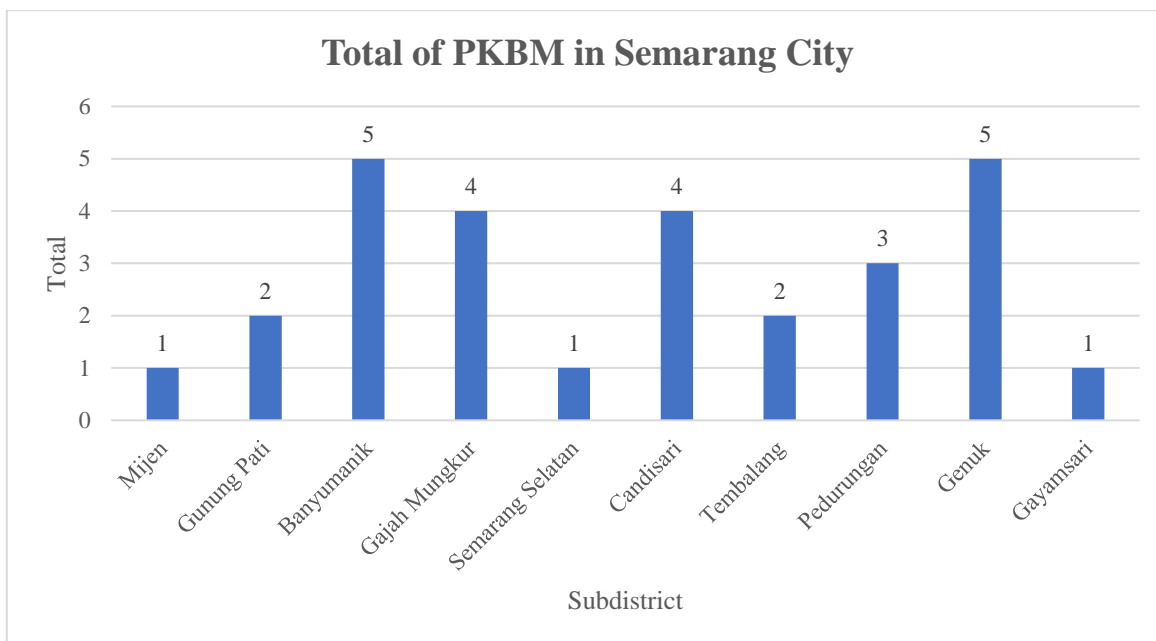
## **METHOD**

Adopting a case study approach, the study analyzes various non-formal education programs operating in different environments. The case study method is the most widely used method in education by researchers who are more interested in qualitative research methods. Qualitative research is a research method

that seeks to help researchers to explore a phenomenon in a particular context through various data sources and simultaneously explore through various views to reveal a phenomenon from various aspects. The case study method is a way used to explain, describe, or explore a phenomenon (Alpi & Evans, 2019; Rashid et al., 2019).

Case studies as one of the qualitative research methodologies are explorations of phenomena that are bound by space and time. Case study research requires a lot of researcher involvement as it acts as an instrument in the investigation process. In case study research, the data sources used were obtained from the interview process, documentation, archival records, observations, and other physical evidence. The interview process is the most important data collection method in case study research. However, the results of data collection through interviews are also strengthened and refined through archival documents and records. The observation method is carried out to understand the phenomena and conditions that cause the occurrence of a phenomenon under study (Alpi & Evans, 2019).

This study seeks to describe the relationship between operational costs, learning quality, and the availability of long-term development funds in the management of non-formal schools in Semarang City. Please note that based on the data portal of the Ministry of Education, Culture, Research, and Technology (Kemdikbud Ristek) it is known that the number of education units in the non-formal route in the form of PKBM (Community Learning Activity Center) in Semarang City is 39 non-formal educational institutions divided into each sub-district as follows:



**Figure 1.** PKBM Education Unit in Semarang City

Sampling and sampling techniques use Sugiyono's theory (2011) with Probability Sampling techniques in the form of Simple Random Sampling which means that sampling is carried out randomly from the population regardless of the level in the population. The population in this study is PKBM (Center for Community Learning Activities) in Semarang City which consists of 39 institutions. While the sample was randomly drawn by 100% of the total population, namely 39 PKBM institutions (Community Learning Activity Centers).

## RESULTS AND DISCUSSION

Education is an important tool in social and economic growth in a country. Reading and writing skills increase one's income by up to 10% and act as weapons that lift one to freedom, helping to eradicate poverty, and international hunger. Technically, the government is partly responsible for financing education through the government's annual budget and separate development budget. However, several cases have shown that government funding in education is limited to certain elements of compulsory education. To help the limited budget in the field of education, it can be done through international assistance, local government assistance, or private assistance (Madani, 2019; Shaturaev, 2021).

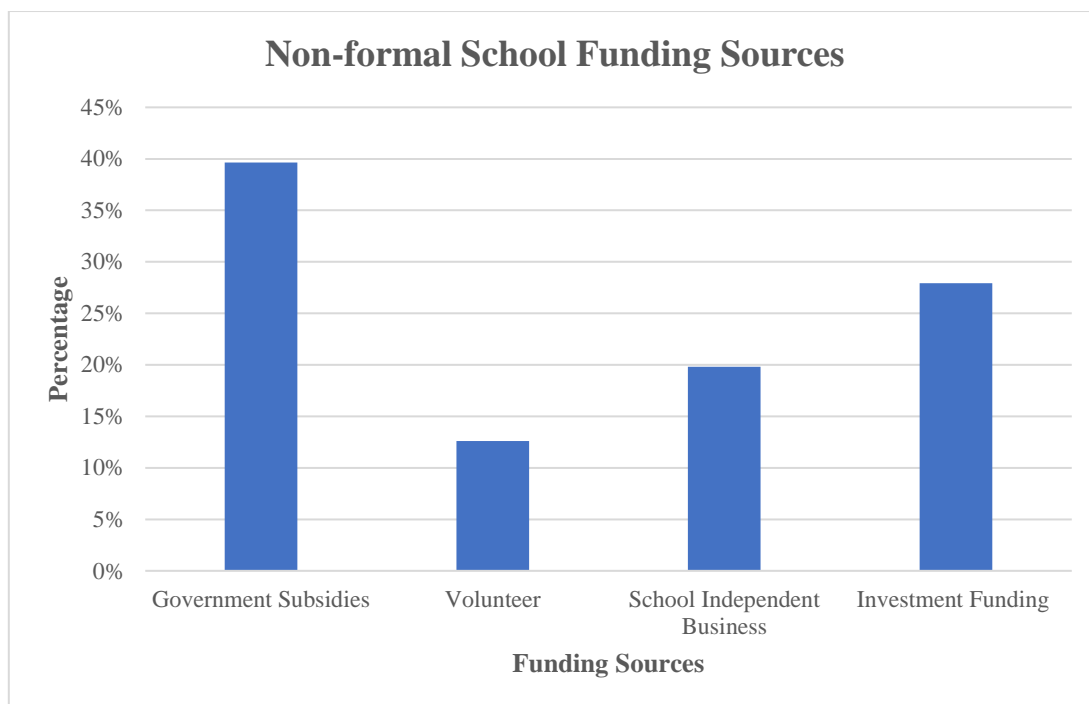
The implementation of non-formal education can also be held with foreign capital through the Head of the Investment Coordinating Board (BKPM) in accordance with the Regulation of the Minister of Education and Culture of the Republic of Indonesia

Number 69 of 2014 concerning Permits for the Implementation of Non-formal Education with Foreign Capital. Investment in education is of course very necessary to strengthen financial resources and community growth, so that it will increase the effectiveness and productivity of each individual. Therefore, the quality of education held must be in accordance with the actual quality of education. Based on the National Education Standards in Indonesia, through PP No. 19 of 2005 it is stated that every occupation unit on formal and non-formal channels must guarantee the quality of education held (Handoyono, 2022; Madani, 2019).

The quality of education must clearly be well structured starting from the input, the process, to the output produced. These points must also be applied in the implementation of non-formal education, considering that non-formal education is more oriented to the world of work, so that the programs held must be adjusted to the needs of the world of work. Improving the quality of education and identifying the costs incurred to improve the quality more effectively. Government and organizational support to support the implementation of non-formal education can be done in various ways, one of which is supporting the education system by ensuring adequate financial resources, fighting for better school and learning conditions, and encouraging personal development to have a positive effect on student learning. Educational institutions together with the government are also responsible for identifying the needs of education delivery. The role of the government is not only to identify the needs of

education delivery, but to provide and finance these educational programs. Non-formal educational institutions should ensure optimization of expenditure

items provided in the budget and use resources more effectively and efficiently (Fobel & Kolleck, 2022; Madani, 2019; Tosun, 2020).



**Figure 2.** Non-formal School Funding Sources

In the management of PKBM institutions, planning activities are very important, so that if planning has been well designed, half of the educational goals to be achieved have been achieved. This planning is related to the identification of students, partnership networks, funding sources, infrastructure, educators and education personnel, potential obstacles, challenges, and threats that are likely to be faced in the implementation process.

Based on the results of interviews conducted with 39 randomly selected PKBM (Community Learning Activity Center) managers in Semarang City, it is known that in general the sources of funding for the implementation of PKBM schools come from 3 main sources and 1 supporting funding source. The main source of funding is obtained through subsidy funding from the government, both central and local governments, funding from volunteers (participants), and funding from independent businesses. Although the percentage of funding from volunteers has a low percentage, the funding is always there even though it is not large. The obstacle is that funding from the government is increasingly streamlined so that when distributed, the amount is not sufficient with the operational costs of the PKBM education program held. While supporting funding sources are obtained from investor funding assistance, such as funding for

computer facilities, funding for the procurement of musical instruments, and so on. Investor funding is categorized as supporting funding because this funding is not fixed, not always available every period.

Managers of non-formal education institutions agree that assistance from the government and investors strongly supports PKBM education programs, especially for some programs that require large costs. These results are corroborated by research that most improvements in the quality of education require funding. While most education funding decisions have implications for equity and access to education. The central government, local governments, stakeholders, and foreign parties can support education funding by helping to fund land investment costs, non-land investment, resource investment, operational costs for educators and education personnel, as well as non-personnel costs (Shaturaev, 2021).

Education financing has a complex nature because there are links between components in it ranging from education units (micro) to national (macro) which include sources of education financing, financing allocation systems and mechanisms, the effectiveness of allocating funds, and the efficient use of these financing (Surur et al., 2020).

According to (Ofem et al., 2021) schools such as economic units and other businesses, where this business cannot develop only with the availability of financial resources but must be followed by proper utilization of these financial resources. School financial resources can be invested in the fulfillment of school facilities that can have a significant effect on student academic achievement. The adequacy and quality of the facilities available in the school environment will provide a conducive teaching and learning environment. In addition, the increase in funding that can be obtained by schools will also contribute to the quality of educators and

administrative capacity so that it is expected to improve and improve the quality of education held.

Student learning outcomes are influenced by two dominant factors, namely first derived from the characteristics of these students including abilities, interests, motivation, and evaluation of previous learning and second derived from teaching characters which include educators and learning including learning media, curriculum, and so on. To realize the balance of these two dominant factors requires costs that must be incurred by educational institutions called educational operational costs (Surur et al., 2020).

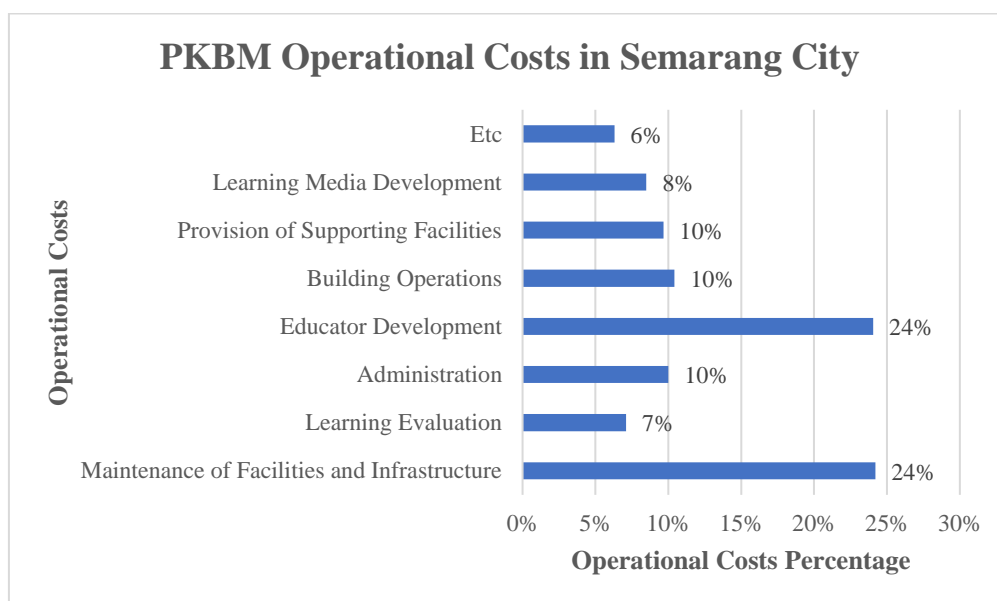


Figure 3. Percentage of PKBM Operational Costs

Funding obtained from both primary and supporting funding sources must be managed as well as possible so that PKBM education programs can meet the achievements and objectives of the implementation of these education programs. PKBM managers must be equipped with good financial management skills, so that incoming funding can be managed as well as possible and effectively. The interview results found that some 2/3 of the total PKBM in Semarang City allocated considerable funding (>20%) for operational costs of maintaining facilities and infrastructure and developing educators. This is because infrastructure is an important part of learning and educators are resources that design learning. Costs for learning evaluation and learning media development are aimed at maintaining the quality of the PKBM program that is held to remain good and produce *outputs* according to its goals and objectives. Because, learning media becomes a medium for delivering knowledge and skills by educators. To support programs related to skills, the cost of providing

supporting facilities is budgeted, for example for the procurement of musical instruments, sports equipment, business skills tools, and others. However, during the pandemic, the cost of providing this facility was allocated for the provision of online learning spaces and quota facilities for educators.

Learning evaluation concerns the evaluation of the learning process, the final evaluation of learning, and the evaluation of the institution as a whole. Evaluation of learning is carried out by educators on the educational curriculum applied during the educational process. The success of learning will result in achievements for learners and a good image for educational institutions.

To realize the principle of accountability in the implementation and development of non-formal education programs in the internal scope of management, monitoring, and evaluation activities are carried out to control the process of planning, implementation, *expected* outputs, and impacts, both positively and negatively to be used as evaluation



material. Therefore, realizing the principle of accountability requires a monitoring and evaluation program with a set of rules to measure the success of a program and the planned budget (Rasyad & Permata Sari, 2021).

Learning research (du Plessis, 2020) must still be carried out during the Covid-19 pandemic. In the midst of the imperative closure of educational institutions, the level of investment must be stronger and greater because online learning must be carried out in a quality manner. Due to the COVID-19 pandemic, it is urgently needed to highlight the improvement of the coverage and quality of education financial data so that it is better able to be used to monitor spending plans and determine whether these resources are being used effectively. Additional funding should be sought to cover all costs of organizing education programs during the pandemic.

The success of learning is influenced by many factors, including educators, students, learning objectives, learning materials, learning facilities and infrastructure. All these factors are packaged in the educational curriculum. This means, the application of the curriculum must be followed by adequate financial resources so that these two elements of education can achieve the goals to be achieved. When these two elements can go hand in hand, the quality of learning will show better results. The effective and efficient use of educational operational costs will facilitate the learning process, so it is expected to improve the quality of learning and *the output* produced (Shofwan et al., 2019).

Leaders of non-formal educational institutions must be creative in order to maximize financial funds and other resources and teaching facilities. Leaders of educational institutions urgently need skills related to budgeting mechanisms, maintaining and being accountable for the budget for the success of non-formal school programs (A. Pamungkas, 2019).

Financial sustainability with accountability is an interdependent element. To ensure that the available funding is adequate, the management of educational institutions must provide the financial information needed to fulfill the function of accountability and legitimacy of financial management activities carried out by educational institutions. Budget distribution must be carried out strategically and integratively between stakeholders so that it must build mutual trust between the government, as well as between the government and the community and investors. This can be done with openness, participation, and accountability in the implementation of education starting from planning, implementation, and supervision to realize the efficiency of education financing (Almagtome et al., 2019; Surur et al., 2020).

Then do the managers of PKBM education in Semarang City agree that the quality of learning and education held is indirectly related to operational costs and long-term funding owned? They all agree on this.

They assume that the provision of learning media certainly requires operational costs, an educational curriculum that is in accordance with the educational objectives of PKBM also requires development that requires educators to conduct comparative studies with PKBM in other cities and of course requires costs. Success and learning are not only supported by the facilities and infrastructure, but the ability and skills of educators are the most important role. Some opportunities require educators to take part in skill development programs to support education. Indirectly, all programs designed for the success of quality PKBM education require adequate funding costs, and the availability of long-term funding is very, very important because when one of the main funding sources does not exist, it can be replaced by available reserve funding sources. To maintain the availability of long-term funding, PKBM managers must prioritize the principles of accountability and transparency in funding financial management so that trust from investors increases. Good financial management will produce *good output* as well.

Effective management of PKBM requires a number of capabilities that must be mastered by managers, such as mobilizing existing resources, the ability to communicate effectively, problem-solving skills, synergize and collaborating with the community and government. These capabilities help managers to manage PKBM effectively and are able to increase the availability of adequate facilities and infrastructure for learning activities, as well as meet other needs that support the effectiveness of the implementation of the managed PKBM program. The relevance of the existence of PKBM is realized through graduate outcomes that are in accordance with the needs of the job market with the potential of existing natural and human resources. The world of education also requires investment in technology, considering that information and communication technology is growing rapidly and sophisticated, requiring all fields to follow changes and developments. However, the level of acceptance of technology in education is still low. This is because limited cost and implementation, inadequate training, and low effectiveness are not well documented even though technology has positive prospects for improved teaching and learning (ElMassah & Mohieldin, 2020; Lokollo et al., 2020).

So, based on the discussion and the results of the analysis shows that there needs to be a good balance between operational costs, quality of learning, and availability of funds for long-term development. In this context, creative approaches such as partnerships with the private sector, funding from philanthropic institutions, and using technology to reduce costs are all key factors. In addition, this research encourages the existence of a framework that supports transparency, accountability, and effective risk management in the economic aspects of non-formal education. Through



combining these aspects, non-formal education can optimize its social impact while ensuring program sustainability through sustainable economic management.

## CONCLUSION

This research provides in-depth insights into how economic management plays an important role in ensuring non-formal education remains relevant and sustainable. By analyzing the economic factors that influence non-formal education, this study proposes strategies and recommendations that can assist decision makers in developing non-formal education programs that are financially successful and socially beneficial.

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