

TOWARD ETHICAL EDUCATIONAL MANAGEMENT: INTEGRATING HUMAN AND FINANCIAL RESOURCE PRACTICES WITH ISLAMIC LEADERSHIP PRINCIPLES AT SMAN 1 SAMPANAHAN

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Abstract

The management of human and financial resources at SMAN 1 Sampanahan faces major challenges in improving educational quality amid budget constraints, technological advancement, and the growing demand for qualified educators. The effectiveness of human resource management and transparency in financial governance are crucial in achieving high-quality and accountable education. This study aims to examine the practices of human and financial resource management at SMAN 1 Sampanahan and analyze their impact on educational quality and achievement. Using a qualitative case study design, data were collected through in-depth interviews, direct observation, and document analysis, then analyzed thematically. The findings reveal that inclusive leadership by the principal, teacher involvement in decision-making, and continuous professional development have contributed to a collaborative work culture and improved student performance. Furthermore, transparent and accountable financial management practices have strengthened community trust and enhanced parental participation. The optimal synergy between human and financial resource management serves as a key factor in fostering an excellent and adaptive educational environment.

Keywords: Management; Resources; Educational System; Human Resources; Finance

A. Introduction

Human and financial resource management constitute two essential pillars in the administration of educational institutions. At SMAN 1 Sampanahan, the effective governance of these resources is pivotal to achieving sustainable educational quality and institutional excellence. Human resource management encompasses the strategic recruitment, professional development, and motivation of teachers and administrative staff, ensuring that personnel performance aligns with the school's pedagogical goals. Meanwhile, financial management involves the systematic planning, budgeting, allocation, and transparent accountability of school funds to support learning programs, infrastructure, and innovation initiatives.

Within the broader context of Indonesia's education sector, persistent challenges remain ranging from disparities in access and quality to the integration of technological and moral dimensions in school governance. Hence, the application of integrated management theories becomes indispensable. Theories of transformational leadership

(Bass, 1999) and educational management (Bush, 2011; Robbins, 2019) provide operational frameworks for institutional effectiveness, while Islamic management principles rooted in *tauhid*, *amanah* (trust), *'adl* (justice), and *shūrā* (consultative decision-making) enrich these frameworks with ethical and spiritual dimensions.

In managing human resources, SMAN 1 Sampanahan adopts a holistic approach, evaluating teachers not only by academic qualifications but also by interpersonal competence, commitment, and contribution to student development. During recruitment, the school prioritizes applicants' ability to communicate effectively and foster positive relationships with students factors proven to enhance motivation and academic achievement (Amelia & Suriansyah et al., 2023). Professional development is another cornerstone of the school's HR strategy. Regular workshops and seminars are organized to strengthen pedagogical and technological competencies, often involving external experts who introduce updated instructional methodologies. This ongoing professional learning has led to increased teacher engagement and improved national examination outcomes.

The school also fosters open communication and participatory management. Monthly meetings provide a forum for teachers and administrative staff to share ideas, voice concerns, and collaboratively formulate policies (Suhaimi, 2019). This participatory culture nurtures ownership, trust, and innovation key components of effective school leadership. On the financial side, SMAN 1 Sampanahan upholds transparency and accountability as guiding principles. All expenditures are carefully planned and aligned with strategic priorities. The annual financial plan includes teacher salaries, maintenance, learning materials, and technology investment, followed by regular evaluations to ensure efficiency and compliance. A notable instance of effective financial management is the school's investment in digital infrastructure. Recognizing the centrality of technology in modern education, the school allocates a portion of its budget for computers and interactive learning software, significantly enriching students' learning experiences (Purwanti et al., 2024).

Facing a growing student population, the school demonstrates financial innovation by engaging the local community and alumni in fundraising activities. These initiatives supplement government funding, enabling the continuation of programs that would otherwise face budget constraints. This proactive mobilization of external resources reflects a dynamic and community-centered approach to financial governance.

The theoretical foundation of this study is anchored in contemporary educational management frameworks (Robbins, 2019; Bush, 2011; Creswell, 2014; Yin, 2018), which articulate core leadership functions planning, organizing, leading, and controlling. Yet, the analysis gains greater philosophical depth when viewed through the lens of Islamic educational theory, especially the principles of *tauhid*-based management and Islamic leadership (*al-qiyādah al-rāshidah*). In this paradigm, management transcends technical administration, embodying acts of *amanah* (trust), *'adl* (justice), and *khidmah al-'āmmah* (public service). The fusion of modern and Islamic approaches promotes a holistic vision of educational leadership that harmonizes efficiency with moral accountability (Al-Faruqi, 1982; Beekun, 1997).

Within this framework, the principal of SMAN 1 Sampanahan serves as both administrator and transformational leader. As emphasized by Aslamiah (2019), effective leadership profoundly influences teacher performance, school culture, and student achievement. The principal's leadership style integrates inspirational guidance with community collaboration, employing classroom supervision, parental engagement, and participatory governance to build trust and motivation among stakeholders (Suriansyah et al., 2023). These practices reflect both transformational leadership principles (Bass, 1999) and Islamic ethical values that emphasize *shūrā* (consultation), *'adl* (justice), and *iḥsān* (benevolence).

Recent data from the local education authority indicate a steady increase in student enrollment at SMAN 1 Sampanahan, signaling growing public trust and institutional credibility. Nevertheless, this growth brings new challenges in classroom capacity, financial allocation, and staffing. To address these, the school emphasizes not only quantitative expansion but also qualitative development through continuous professional training, competency-based evaluation, and collaborative leadership.

Accordingly, this study aims to critically analyze the human and financial management strategies implemented at SMAN 1 Sampanahan and assess their impact on educational effectiveness. By employing a qualitative case study approach that combines interviews, observations, and document analysis, the research provides empirical insights into how management grounded in transformational and Islamic leadership principles enhances both institutional performance and moral integrity. The findings are expected to contribute theoretically and practically to the discourse on Islamic educational management, offering implications for general education institutions, *madrasahs*, and other faith-based schools across Indonesia.

Ultimately, this study underscores that effective integration of human and financial resource strategies when guided by ethical, spiritual, and transformational leadership can elevate school performance and advance Indonesia's broader educational reform agenda.

B. Method

This study employed a qualitative approach with a case study design, which allows for an in-depth exploration of human and financial resource management practices at SMAN 1 Sampanahan. The qualitative case study approach was selected because it enables researchers to understand complex social phenomena within their real-life contexts (Creswell & Poth, 2018; Yin, 2018). The selection of SMAN 1 Sampanahan as the research site was based on its distinctive characteristics namely, its consistent record of academic and administrative achievements despite limited financial resources. The school's efforts to implement transparent management practices and strengthen teacher professionalism made it a unique and relevant case for exploring strategic management in public education settings.

Data were collected through in-depth interviews, direct observation, and document analysis, in accordance with the principle of triangulation in qualitative research (Sugiyono, 2023).

1. In-depth Interviews were conducted with 10 participants, including the principal, 4 teachers, 3 administrative staff, and 2 school committee representatives. Each interview lasted between 45 and 90 minutes, focusing on leadership roles, financial decision-making, and staff development strategies.
2. Observations were conducted over a three-month period (February–April 2024) in classrooms, administrative offices, and school meetings to capture daily interactions, coordination mechanisms, and the practical application of resource management policies.
3. Document Analysis included the review of key institutional records such as financial reports, annual work plans, performance appraisals, and human resource policy documents, which were used to cross-check interview and observation findings.

The researcher also maintained field notes detailing school conditions, social dynamics, and participation in selected school activities. This reflective engagement enriched contextual understanding and helped ensure the credibility of interpretations. Participants were selected using purposive sampling, focusing on individuals with direct involvement and significant insight into school management practices. This ensured that the data collected were information-rich and contextually relevant to the study's objectives (Miles, Huberman, & Saldaña, 2019).

Data analysis followed the thematic analysis procedure as outlined by Braun and Clarke (2019). The process involved coding qualitative data, identifying emerging themes, and linking them with theoretical concepts of educational management. Patterns and relationships were systematically examined to determine alignment or divergence from established management models.

To ensure trustworthiness, the study employed triangulation, member checking, and peer debriefing. Triangulation was achieved by cross-verifying information obtained from interviews, observations, and documents. Member checking allowed participants to validate interpretations, while peer debriefing with fellow researchers strengthened analytical rigor and minimized bias. By using this methodological framework, the study aims to contribute significantly to the development of educational management practices in Indonesia. The findings are expected to provide valuable insights for school administrators and policymakers seeking to enhance human resource and financial management strategies for improved educational quality.

C. Finding and Discussion

Finding section is provided prior to the discussion section. Each section stands alone as a subtitle. The finding and discussion should be written in not less than 60% of the entire body of the manuscript.

1. Finding

This study identifies two main aspects in the management system at SMAN 1 Sampanahan, namely human resource management and financial management. The findings show that both aspects have been implemented systematically and are oriented towards improving the quality of education, although they still face several structural and financial constraints.

Human Resource Management at SMAN 1 Sampanahan

The findings reveal that the principal plays a central role as a transformational leader in managing both teaching and administrative staff. The recruitment and selection of teachers are carried out selectively, emphasizing pedagogical competence, teaching experience, and interpersonal ability. This process reflects Bass and Avolio's (1994) transformational leadership dimension of *individualized consideration*, as the principal ensures that each teacher's potential aligns with the institutional vision. The alignment of teacher selection with school goals has led to a measurable improvement in student motivation and academic performance. Beyond recruitment, teacher professional development is a core component of human resource management. The school regularly conducts training programs, workshops, and capacity-building activities, reflecting the principle of *continuous improvement* (Deming, 1986). Teachers are encouraged to participate in both local and national professional forums to update their pedagogical strategies, integrate technology, and adopt innovative classroom methods. These initiatives demonstrate an understanding of human capital theory, which emphasizes the strategic investment in personnel as a key driver of institutional effectiveness (Becker, 1993).

Furthermore, a collaborative work culture has been effectively established. Monthly coordination meetings and open communication systems encourage teachers and staff to share insights and contribute ideas for school improvement. This aligns with Senge's (1990) concept of the learning organization, in which shared vision and collective problem-solving enhance institutional adaptability.

Table 1. Summary of HRM Findings at SMAN 1 Sampanahan

HRM Aspect	Implementation Form	Main Impact
Teacher Recruitment and Selection	Based on competence and experience	Improved teaching quality
Professional Development	Regular training and workshops	Strengthened pedagogical capacity
Collaborative Culture	Monthly meetings and open communication	Enhanced coordination and innovation
Performance Evaluation	Regular assessments by the principal	Improved performance and motivation
Participatory Leadership	Involvement in decision-making	Strengthened sense of ownership and responsibility

Financial Management at SMAN 1 Sampanahan

In the financial domain, the school demonstrates high levels of transparency and accountability, consistent with modern educational management theory emphasizing *good governance* and stakeholder participation (Bush, 2020). Financial records are systematically documented and presented through periodic reports accessible to stakeholders, including parents and school committees. Such openness fosters community trust and reinforces the social capital that sustains the school's external support networks.

However, the study also found significant challenges in operational funding. Government allocations often fall short of meeting infrastructure and technological needs. To address this, the school has developed alternative funding strategies, such as community donations, alumni support, and partnerships with private organizations. This practice reflects the principle of strategic resource management in which leaders must creatively mobilize limited resources to achieve educational goals (Daft, 2016).

Budget planning is conducted through participatory deliberation, involving the principal, treasurer, and management team. Programs are prioritized based on urgency and available resources, ensuring that financial decisions align with institutional objectives. Regular budget evaluation and internal auditing are implemented every semester to ensure efficiency and financial accuracy.

Table 2. Summary of Financial Management Findings at SMAN 1 Sampanahan

Financial Management Aspect	Practice	Result
Financial Transparency	Open reporting system	Increased public trust
Budget Planning	Annual, priority-based planning	Efficient fund allocation
Accountability	Internal audits and periodic reports	Accurate financial reporting
Funding Diversification	Community and alumni support	Additional financial sources
Funding Limitations	Budget optimization	Limited facility upgrades

Overall Management Context

Overall, SMAN 1 Sampanahan has built a structured, transparent, and participatory management system in both human and financial domains. The school's success can be attributed to the principal's transformational leadership style, which integrates visionary planning, participatory governance, and motivational communication (Northouse, 2021). These practices collectively foster a productive organizational climate and continuous quality improvement in education. Nonetheless, financial limitations and infrastructure constraints remain key challenges. Strengthening community partnerships, alumni engagement, and collaboration with external institutions will be crucial for ensuring long-term sustainability and innovation in the school's educational programs.

This study concludes that transformational leadership serves as the cornerstone of effective human resource and financial management at SMAN 1 Sampanahan. The principal's ability to articulate a clear vision, inspire teachers, promote collaboration, and uphold accountability directly correlates with improved educational quality and institutional performance.

Theoretically, these findings reinforce transformational leadership theory (Bass & Riggio, 2006), human capital development theory (Becker, 1993), and strategic management frameworks (Daft, 2016) that emphasize leadership's role in shaping motivation, organizational culture, and innovation. The case of SMAN 1 Sampanahan

exemplifies how these theoretical principles operate effectively in public school contexts, especially when aligned with values of transparency and participatory governance. Practically, the results hold important implications for Islamic schools (madrasahs) in Indonesia. Transformational leadership principles *visionary planning (basirah)*, *mutual consultation (shura)*, and *trustworthiness (amanah)* are deeply rooted in Islamic educational ethics. Applying these principles can enhance teacher professionalism, promote institutional accountability, and strengthen the integration of moral and administrative excellence in Islamic education systems. Future Islamic schools can adopt similar participatory and transparent management approaches to bridge the gap between spiritual values and modern organizational effectiveness.

In conclusion, this research demonstrates that leadership and management grounded in both modern management theory and Islamic ethical values can create a sustainable, accountable, and high-performing educational environment—one that not only improves learning outcomes but also upholds moral integrity in the broader context of Islamic education in Indonesia.

2. Discussion

Human Resource Management at SMAN 1 Sampanahan

Based on the research findings, the management of human resources (HR) at SMAN 1 Sampanahan illustrates the practical application of transformational and strategic management theories within an educational setting. The principal plays a pivotal role as a transformational leader who fosters motivation, commitment, and collective responsibility among teachers and staff. This leadership style aligns with Bass and Avolio's (1994) four dimensions of transformational leadership *idealized influence*, *inspirational motivation*, *intellectual stimulation*, and *individualized consideration* which together contribute to a dynamic and high-performing organizational culture.

The principal's leadership approach at SMAN 1 Sampanahan emphasizes participatory governance and shared vision, reflecting Suriansyah and Maimunah (2019) who argue that transformational leadership is central to enhancing teacher performance and institutional effectiveness. Teachers are actively involved in decision-making related to curriculum design, instructional innovation, and school development planning. This inclusive leadership model resonates with Suhaimi (2023), who notes that inclusivity strengthens collegial collaboration and enhances the quality of organizational decisions by integrating diverse perspectives.

Such participatory leadership also illustrates Bush's (2020) concept of *distributed leadership*, in which authority and decision-making responsibilities are shared across multiple stakeholders to enhance professionalism and accountability. The establishment of an open communication system and collaborative meetings contributes to a positive organizational climate that motivates teachers to innovate in their classrooms. Consequently, the school has developed a professional culture that supports reflection, teamwork, and shared learning key indicators of a learning organization (Senge, 1990).

A crucial component of HR management at SMAN 1 Sampanahan is the consistent emphasis on Continuous Professional Development (CPD). Regular workshops, in-service training, and pedagogical seminars are organized to enhance teachers' mastery of subject matter, classroom management, and technology integration. This practice supports Aslamiah's (2019) assertion that professional development is essential for ensuring instructional relevance in a rapidly changing educational landscape. The school's initiatives mirror Guskey's (2002) *teacher change model*, which posits that improvements in teaching practice, reinforced through professional learning, directly impact student achievement.

Moreover, the school's CPD strategy demonstrates elements of strategic human resource management (SHRM), which integrates personnel development with institutional goals (Armstrong, 2020). By aligning teacher training with school priorities such as digital literacy and innovative pedagogy SMAN 1 Sampanahan effectively transforms human resources into strategic assets that drive institutional competitiveness and quality education.

Financial Management at SMAN 1 Sampanahan

In the financial domain, SMAN 1 Sampanahan exhibits high levels of transparency, accountability, and efficiency, consistent with principles of educational financial management and public sector governance theory (Mulyasa, 2018). Financial documents, including budget plans, expenditure reports, and audit summaries, are meticulously recorded and reviewed. Regular stakeholder meetings attended by parents, school committees, and local education authorities serve as platforms for financial disclosure and participatory decision-making.

This participatory model aligns with Suriansyah (2017), who emphasizes that community involvement enhances financial integrity, reduces misuse of funds, and fosters mutual trust between schools and stakeholders. The transparency of financial management at SMAN 1 Sampanahan thus functions not only as a technical mechanism but also as a social accountability system, reinforcing the school's legitimacy and credibility in the community.

Nonetheless, the research reveals persistent funding limitations, particularly regarding infrastructure upgrades and the procurement of modern learning tools. This condition reflects the structural challenge in developing regions where public education institutions depend heavily on limited state budgets. In line with Hanushek and Woessmann (2020), it is not the amount of expenditure that determines educational outcomes, but rather the efficiency of resource allocation and utilization.

To overcome these limitations, the school has initiated alternative funding strategies by mobilizing support from alumni networks, community donors, and potential partnerships with private institutions. This reflects Chapman's (2019) concept of *school community partnership models*, which highlight collaboration as a sustainable strategy for financial resilience. Furthermore, by diversifying its funding base, the school applies strategic resource management principles (Daft, 2016), ensuring that resource utilization aligns with pedagogical priorities and long-term institutional goals.

The Synergy Between Human Resource and Financial Management

The interdependence between HR and financial management is a critical determinant of educational quality and institutional sustainability. Effective HR management ensures that competent and motivated educators are available to deliver quality instruction, while sound financial management guarantees the availability of resources to support teaching and learning innovations. As Robbins and Coulter (2021) emphasize, strategic management effectiveness depends on the synchronization of human and financial resources toward common objectives.

At SMAN 1 Sampanahan, this synergy is evident in the school's budgetary alignment with human capital development. Financial allocations are prioritized for teacher training, curriculum enhancement, and classroom innovation showcasing the school's commitment to integrating budgetary decisions with performance outcomes. This integrative approach exemplifies the systems management perspective (Koontz & Weihrich, 2015), in which subsystems such as HR, finance, and academic programs operate interdependently to achieve holistic institutional performance.

The coordinated management of human and financial resources not only enhances operational efficiency but also strengthens the school's adaptability to changing educational demands. This adaptive capacity, often linked to strategic leadership theory (Davies & Davies, 2006), enables the school to sustain innovation even amid limited resources, ensuring continuous quality improvement and institutional resilience.

Summary of Discussion

In summary, the study demonstrates that:

1. Transformational and inclusive leadership fosters teacher engagement, shared responsibility, and positive organizational culture.
2. Continuous professional development (CPD) significantly enhances instructional quality and student outcomes, consistent with teacher change and SHRM theories.
3. Transparent and participatory financial management promotes trust, accountability, and community support, reinforcing principles of good governance.
4. Strategic integration of HR and financial systems supports institutional sustainability and continuous improvement, in line with systems management theory.

Overall, the case of SMAN 1 Sampanahan underscores that integrated management grounded in transformational leadership and strategic resource alignment is vital for achieving sustainable educational excellence. These findings not only enrich theoretical discourse on educational management but also offer practical implications for Islamic schools and madrasahs in Indonesia, where the synthesis of moral leadership (*amanah*), consultative decision-making (*shura*), and transformational innovation can elevate both academic quality and spiritual integrity within the broader framework of national education reform.

E. Conclusion

This study concludes that the effective integration of human and financial resource management at SMAN 1 Sampanahan significantly contributes to improving educational quality. Through strategic recruitment, professional development, transparent budgeting,

and accountable financial practices, the school demonstrates how modern management principles can be harmonized with Islamic values such as trust (amānah), justice ('adl), and responsibility (mas'ūliyyah). These findings emphasize that educational excellence is achieved not only through managerial efficiency but also through the internalization of moral and spiritual integrity in leadership and institutional governance.

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