

Legal Development of Zakat According to Islam and its Implementation at Ponpes Al Irsyad Bani Thoha Ranca Iyuh, Panongan District, Tangerang Regency

Hery Septiana¹ and Mila Azizah²

* Correspondence Author: heryseptiana4@gmail.com

^{1,2} Sekolah Tinggi Ilmu Syariah Nahdlatul Ulama Nusantara, Tangerang, Banten, Indonesia

INDEXING	ABSTRACT
Keywords: Keyword 1; Zakat Keyword 2; Development Keyword 3; Legal Keyword 4; Implementation Keyword 5; Tangerang	Zakat, as one of the pillars of Islam, plays a fundamental role in creating social justice and the welfare of the community. However, the understanding of the community, including the students, remains diverse and often limited to theoretical aspects, without optimal implementation. This research aims to enhance the understanding of the students, the management of the pesantren, and the surrounding community regarding the laws of zakat, the types of zakat, the provisions of Sharia, and the distribution methods in accordance with the guidelines of the Qur'an and Sunnah. The methods used are lectures, interactive discussions, and case studies on the implementation of zakat in pesantren. The results of the activities indicate an improvement in participants' understanding of zakat law and a growing collective awareness to implement zakat management in a more structured manner within the pesantren environment. A tangible impact of this seminar is the emergence of initiatives from the pesantren to establish an internal zakat management unit, simultaneously serving as an example for the surrounding community. With ongoing support as a follow-up, it is hoped that the pesantren can become a centre for zakat education that not only plays a role in educating but also actively contributes to the economic empowerment of the community.

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INTRODUCTION

Zakat is one of the important instruments in Islamic teachings that contains dimensions of worship and socio-economic aspects (Hariyanto *et al*, 2020). In the Qur'an, the command for zakat is mentioned more than thirty times, often alongside the command to establish prayer, as in Allah's words: 'Establish prayer and give zakat...' (QS. Al-Baqarah: 43). This indicates that zakat is not merely a ritual obligation but plays a strategic role in building social welfare (Harahap, 2021). Imam al-Nawawi in *al-Majmu'* emphasizes that zakat functions to purify wealth and the soul, while also distributing wealth fairly so that it does not circulate only among the wealthy (Nazar, 2024; Saleh, 2024).

The history of Islamic civilisation records the success of zakat as an instrument of economic equality. During the reign of Caliph Umar bin Abdul Aziz, zakat was well managed, so that almost no poor people were found who were eligible to receive zakat. This historical fact shows that zakat has great potential as a solution to poverty and economic inequality, as long as it is managed with trust, professionalism, and in

accordance with Islamic law (Rahman, 2021).

In the context of Indonesia, zakat has a very significant relevance considering that more than 87% of its population is Muslim. The national zakat potential is estimated to reach Rp327.6 trillion per year (Gustiana *et al*, 2025). However, lack of trust in zakat management institutions, and the weak system of zakat management that is transparent and accountable. In addition, most of the community still limits charity to just zakat fitrah which is performed every Ramadan. In fact, there are various other types of zakat that are obligatory, such as zakat mal, zakat profession, zakat trade, zakat agriculture, and zakat livestock (Qardhawi, 2005). A narrow understanding of zakat has resulted in the potential of Islamic charity in Indonesia not being fully utilised for community empowerment.

In the framework of national development, zakat plays a strategic role as an instrument for wealth redistribution that can support poverty alleviation programmes. Data from Badan Pusat Statistik or Central Statistic Agency (2024) shows that the number of poor people in Tangerang Regency in 2024 is 266.43 (thousand people). Although relatively low compared to the provincial average, this figure remains significant and requires attention, especially in rural areas that are transitioning to urban regions. One such area is Ranca Iyuh Village in Panongan District.

Ranca Iyuh village is an area covering approximately 5.91 km² with a population of around 13,460 people. This village has a unique characteristic as a semi-urban village. Most of its resident work in the industrial, trade, and services sectors, largely due to its proximity to the industrial and residential areas around Panongan and BSD City. However, some still rely on the agricultural sector, both in the form of rice fields and plantations. With diverse socio-economic conditions, the potential for zakat in Ranca Iyuh village is also very varied, including zakat from professions of industrial workers, zakat from trade of small and medium business operators, as well as agricultural zakat from local farmers. However, the reality on the ground shows that public awareness of fulfilling zakat, particularly zakat mal, is still relatively low. This is closely related to the limited understanding of the laws of zakat in Islam and the lack of practical training on how to calculate and manage zakat. This is where the role of pesantren becomes very important.

The Ponpes Al Irsyad Bani Thoha in Ranca Iyuh Village, Panongan District, Tangerang Regency, is one of the educational institutions with great potential to become a centre for zakat management. This boarding school not only educates students in religious knowledge but also cultivates their social awareness and economic independence. Through zakat management, students and the surrounding community can understand the concept of zakat comprehensively and implement it in their daily lives.

This research and community service is expected to address three main issues: first, the low understanding of the community regarding the laws of zakat in Islam; second, the lack of practical skills in calculating and fulfilling zakat; and third, the suboptimal role of Islamic boarding schools as centres for zakat management at the local level. This seminar is also in line with the sustainable development goals (SDGs), particularly the first point which is no poverty and the eighth point which is decent work and economic growth. With the increased awareness and practice of zakat, it is hoped that a more equitable wealth distribution, strengthened social solidarity, and improved

community welfare will be achieved.

The formulation of the problem underlying this activity is as follows: how to enhance the understanding of zakat law according to Islam among students and the community of Ranca Iyuh village; how to provide practical training on how to calculate and manage zakat according to sharia; and how to encourage the establishment of a Zakat Management Unit (UPZ) within the pesantren environment. The objective of the activity is to provide comprehensive guidance on zakat, improve community zakat literacy, and strengthen the role of pesantren in managing and distributing zakat transparently and accountably. Through the legal training of zakat, it is hoped that students and the community will not only understand zakat as an obligatory act of worship, but will also recognise its social function in creating collective prosperity. Thus, Al Irsyad Bani Thoha Islamic boarding school can become a driving force for zakat literacy as well as a centre for economic empowerment of the community in Ranca Iyuh village and its surroundings.

LITERATURE REVIEW

Islamic boarding schools in Indonesia, are not only religious educational institutions but also centres for da'wah, social activities, and community empowerment. They have a historical role in shaping Islamic civilization in the archipelago, especially in terms of strengthening knowledge and moral development of the community (Yasin *et al*, 2021). In the context of zakat, these boarding schools can serve as literacy agents as well as reliable zakat management centres due to their strong religious legitimacy in the eyes of the public (Buanaputra *et al*, 2022). Musanna *et al*, (2025) stated that zakat plays a role in reducing socio-economic inequality, particularly within the framework of Islamic economics. It requires affluent individuals to allocate a portion of their wealth to those in need, helping to meet the essential needs of the underprivileged. Beyond financial aid, zakat functions as a tool for advancing social justice, ensuring economic equity, and strengthening community bonds by encouraging the wealthy to support those experiencing financial hardship. The institutionalization of zakat in Islam serves as a mechanism for fostering social justice and equity, empowering individuals to elevate their living conditions and escape poverty. Its obligation is firmly embedded in Islamic tradition, tracing back to the Prophet Muhammad and even earlier prophetic teachings. This reflects that zakat is a divinely mandated duty for Muslims who possess sufficient financial means.

RESEARCH METHOD

The method for the implementation of this community service activity is systematically arranged so that the objectives of the seminar “Legal Guidance on Zakat According to Islam and Its Implementation at Al Irsyad Bani Thoha Islamic Boarding School” can be achieved effectively. The approach used is participatory and educational, in which santri, pesantren administrators, and the surrounding community are actively involved in every stage of the activity. Thus, this activity is not only a one-way transfer of knowledge, but also encourages dialogue, discussion, and hands-on practice.

The stages of implementing the activities begin with planning. At this stage, the service team conducts initial observations in Ranca Iyuh Village to obtain an overview

of the social, economic, and religious conditions of the community. The results of the observations indicate a significant potential for zakat that has not yet been optimally managed. In addition, the community's understanding of zakat is still limited to zakat fitrah, while zakat mal, professional zakat, and agricultural zakat are not widely practised. These findings then form the basis for the formulation of seminar materials and the strategies for implementing activities.

The next step is to coordinate with the pesantren. The management of Al Irsyad Bani Thoha Pesantren is invited to discuss the preparation of the event schedule, determine the participants to be involved, and identify technical needs such as seminar rooms, audio-visual equipment, and supporting materials. Through this coordination, a synergy is established between the service team and the pesantren so that the activities can run effectively.

The next stage is the implementation of the seminar. The seminar is held in the pesantren hall, involving students, teachers, pesantren administrators, and representatives from the surrounding community. The event begins with a speech from the pesantren leader, followed by a presentation on the material by speakers consisting of Islamic law lecturers and zakat practitioners. The material presented includes: (1) the legal basis of zakat according to the Qur'an, Hadith, and classical fiqh; (2) the types of zakat that are mandatory; (3) the methods for calculating zakat on wealth, profession, trade, and agriculture; and (4) strategies for managing zakat through pesantren institutions.

The method of delivering material uses a combination of lectures, interactive discussions, and simulation practice. Lectures are used to provide theoretical foundations, interactive discussions are utilised to answer questions and correct misunderstandings, while simulations are conducted so that participants can calculate zakat according to their individual circumstances. For example, participants working in factories are trained to calculate professional zakat, while small traders are guided to understand trade zakat.

The next stage is evaluation. Evaluation is carried out by administering simple pre-tests and post-tests to measure the participants' understanding improvements. In addition, a reflection session is also held at the end of the seminar where participants are asked to express their impressions, suggestions, and follow-up plans that can be implemented at both individual and institutional levels. The evaluation results indicate a significant increase in participants' understanding of the laws and practices of zakat.

The final stage is the follow-up. The service team, together with the management of the pesantren, formulated a plan to establish a Zakat Management Unit (UPZ) within the Al Irsyad Bani Thoha Islamic boarding school. This unit is expected to be an official platform for the community to channel zakat, while also strengthening the role of the pesantren as a trustworthy and reliable institution. In addition, follow-up activities including advanced training for senior students are also planned so they can become zakat outreach cadres in the community.

With this participatory, systematic, and sustainable implementation method, the seminar activities not only enhance knowledge but also foster a collective awareness and concrete practices in the management of zakat in Ranca Iyuh Village.

RESULT AND DISCUSSION

The seminar on “Islamic Legal Training on Zakat and Its Implementation at the Al Irsyad Bani Thoha Islamic Boarding School” has been successfully conducted and received positive feedback from the students, the boarding school management, as well as the local community in Ranca Iyuh Village. The results of this activity indicate an improvement in the participants’ understanding of the concept of zakat in Islam, both theoretically and practically.

Before the activity took place, most participants only understood the obligation of zakat fitrah to be fulfilled before Eid al-Fitr. However, after attending the seminar, their knowledge expanded to differentiate various types of zakat, understand the legal basis, and know the procedures for calculating zakat mal, professional zakat, trading zakat, and agricultural zakat.

In addition, discussions regarding the implementation of zakat within the pesantren environment also fostered a collective awareness that pesantren can play a role as a centre for zakat management. This is important considering the potential of zakat in the Ranca Iyuh village community is quite large, but has not yet been managed optimally. With the plan to establish a Zakat Management Unit (UPZ) in the pesantren, it is hoped that zakat can be managed more systematically, transparently, and effectively.

This activity also has a tangible impact in the form of the commitment formed by senior students and the management of the pesantren to become zakat education cadres in the community. The obstacles that arose during the activity, such as time constraints and varying levels of participants’ understanding, were successfully overcome through group discussion methods and zakat calculation simulations. Overall, this community service activity has successfully achieved its primary objective, which is to enhance zakat literacy and prepare the pesantren as a self-sufficient centre for zakat management that is beneficial to the surrounding community.

The Understanding of Zakat

After attending the seminar, the participants’ understanding of zakat law increased significantly. Previously, most participants only understood zakat fitrah, but after the seminar, they were able to explain various types of zakat, the legal basis for it, and the calculation methods according to their respective conditions. This improvement is reflected in the results of the post-test and participants’ reflections, which indicate a shift in mindset from merely a ritual obligation to a socio-economic obligation of the community.

- a. Able to mention the verses of the Qur’an and hadith regarding the obligation of zakat.
- b. Understanding the types of zakat (fitrah, wealth, profession, trade, agriculture).
- c. Able to calculate zakat according to each category.
- d. Recognising the importance of managing zakat through educational institutions.
- e. Having the awareness to distribute zakat effectively.

This can be seen in the following table:

Table 1. Improvement in Participants' Understanding

Understanding Aspect	Before the seminar	After the seminar	Improvement
Understanding the legal basis of zakat	40%	85%	+45%
Understanding the types of zakat	35%	80%	+45%
Able to calculate zakat	25%	75%	+50%
The awareness of giving alms	50%	90%	+40%
Supporting the role of Islamic boarding schools	30%	85%	+55%

Source: Author (2025)

The table above shows a significant increase in understanding across all aspects. This proves that the seminar is effective in enhancing the participants' zakat literacy, especially in the technical aspects of calculation and understanding the role of pesantren institutions.

The impact of the seminar

The seminar activities have provided several positive impacts for the participants and the pesantren. These impacts include not only an increase in knowledge but also encourage the emergence of new initiatives in the management of zakat within the pesantren environment.

- a. The increasing awareness among the community to fulfil zakat in accordance with Islamic law.

This seminar provides deep insights to the community about the importance of zakat as a religious obligation as well as an instrument for social empowerment. Through the material presented, the community not only understands the law of zakat but also feels the urgency to fulfill it on time and according to sharia provisions. This awareness is reflected in the commitment of the majority of participants to allocate a portion of their wealth to zakat obligations, not just as an annual routine, but as a form of worship that directly impacts poverty alleviation.

- b. Santri and the management of the pesantren are motivated to become zakat education cadres.

Students and managers of the Islamic boarding school gained new insights that they have a strategic role in spreading zakat literacy within the community. This motivation arose because the seminar taught simple yet effective communication techniques for preaching, enabling them to become agents of change in their surroundings. Students were also trained to understand the procedures for calculating zakat and how to convey it in language that is easily acceptable to the general public. Thus, the boarding school produces young cadres who are ready to become zakat educators at the local level, whose presence is greatly needed to ensure the sustainability of the zakat movement.

- c. The commitment to establish a Zakat Management Unit (UPZ) in the pesantren has been developed.

One of the important outcomes of this seminar is the emergence of a collective awareness to establish a Zakat Management Unit (UPZ) within the pesantren environment. The UPZ functions as an institution that manages zakat professionally, from collection, distribution, to reporting. With the existence of the UPZ, the zakat collected from the community and students can be

channeled more effectively, transparently, and targeted. This commitment demonstrates a transformation in the role of pesantren, not only as educational institutions but also as socio-economic institutions that contribute to the welfare of the surrounding community.

- d. Islamic boarding schools are increasingly seen as centres of preaching as well as trustworthy managers of zakat.

After the seminar, the image of the pesantren became increasingly strong as an institution that not only focuses on religious education but also on the economic empowerment of the community. Public trust in the pesantren has increased due to tangible evidence that the management of zakat is conducted with principles of trust, transparency, and accountability. Thus, Al Irsyad Bani Thoha Ranca Iyuh pesantren has the potential to become a model for other pesantren in integrating education, preaching, and the sustainable management of zakat. This simultaneously expands the function of the pesantren as a driving force for social and economic change at the local level.

Obstacles during activities

The implementation of the seminar activities certainly faced obstacles. Although the event generally ran smoothly, there were several challenges encountered by both the organisers and the participants. These obstacles are important to note so that similar activities in the future can be more optimal.

- a. Due to time constraints, the material cannot be presented in more detail.

The relatively short duration of the seminar meant that the material could not be discussed in depth. Some topics, such as the differences between wealth zakat, professional zakat, and agricultural zakat, were only explained in broad terms without detailed calculations. This led to some participants not gaining a complete understanding of the complex zakat techniques. The time constraints also made the question and answer session less effective, resulting in not all critical questions from participants being answered.

- b. The initial understanding levels of participants are very diverse.

The seminar participants consisted of students, pesantren administrators, and surrounding communities with varying educational backgrounds and experiences. Some participants already understood the basics of zakat, but many were hearing detailed explanations about zakat obligations for the first time. This difference in knowledge levels required the speakers to adapt so that the material could be received by all levels, but as a consequence, some parts of the material had to be simplified.

- c. The scarcity of available media materials for zakat simulation.

One of the technical constraints encountered is the limited teaching aids, such as zakat calculation charts, case study sheets, and visual aids. In fact, teaching aids are crucial for facilitating participants in understanding zakat calculation simulations practically. As a result, some participants could only listen to the explanations without the opportunity to directly practice with real case studies, making the learning less interactive.

- d. Some participants are still accustomed to distributing zakat traditionally, rather than through institutions.

The community's habits in distributing zakat are still greatly influenced by

tradition, for example by directly giving to recipients without going through official institutions. This poses a barrier as one of the seminar's objectives is to encourage the formation of Zakat Management Units (UPZ) in Islamic boarding schools. However, there are still doubts among participants regarding the transparency and effectiveness of zakat management institutions. Changing this mindset takes time, cultural approaches, and ongoing socialisation so that the community truly trusts and is willing to switch to the zakat management mechanism through institutions.

Barriers to Building Religious Diversity Education

In order for the seminar activities to have a sustainable impact and not stop only at the outreach stage, structured follow-up is needed. The service team in collaboration with Al Irsyad Bani Thoha pesantren has developed a number of strategic steps to strengthen understanding, practices, and management of zakat in the pesantren and surrounding community.

- a. The establishment of the Zakat Management Unit (UPZ) in the pesantren environment.

The first planned step is to establish a Zakat Management Unit (UPZ) under the coordination of the pesantren. This UPZ will function as an official institution managing zakat, from collection, administration, to the targeted distribution of zakat. The presence of UPZ in the pesantren not only strengthens transparency and accountability but also gives the community confidence to channel their zakat through the institution. Furthermore, the UPZ in the pesantren is expected to serve as a model for other Islamic educational institutions in performing dual roles, namely as a centre for education and a centre for economic empowerment of the community.

- b. Advanced training for senior students to become zakat preaching cadres.
Senior students who have attended the seminar will receive advanced training in the form of an intensive workshop on zakat, including practical calculations, related fiqh laws, and outreach strategies within the community. The goal is for them to have a stronger foundation to serve as zakat education cadres. With this training, the students are expected to be able to convey zakat knowledge clearly, simply, and in a way that is acceptable to various segments of society. This cadre formation will also produce a young generation of pesantren that is ready to become agents of social change in improving zakat literacy at both local and regional levels.
- c. The preparation of a practical module for calculating zakat for students and the community.

To facilitate the community and students in understanding the technical aspects of zakat, the service team plans to prepare a practical module. This module will contain simple guidelines regarding the types of zakat, the provisions of nisab, haul, as well as simulations of zakat calculations according to the types of wealth owned. The module will be written in accessible language, accompanied by everyday case examples, so that it can be directly applied by the community. With the existence of this module, the delivery of zakat material will not only stop at seminars, but can also be studied independently by the community and used as a reference in learning activities at the

pesantren.

- d. Collaboration with BAZNAS Tangerang Regency for more optimal management of zakat

To strengthen institutional capacity and expand outreach, the pesantren will collaborate with the National Amil Zakat Agency (BAZNAS) of Tangerang Regency. Through this cooperation, the pesantren can obtain support in the form of regulations, zakat management training, transparent reporting systems, and access to wider distribution networks. Thus, the zakat managed will not only be utilised for the internal needs of the pesantren but can also be distributed to the poor, orphans, and economic empowerment programs for the community around Ranca Iyuh village. This collaboration is expected to create a more professional, integrated, and highly beneficial zakat system.



Figure 1. the follow-up plan at Al-Irsyad Bani Thoha boarding school

Source: Author (2025)

CONCLUSION

The community service activity with the theme “Cultivating Religious Diversity Education: Enhancing Wasatiyah Religious Literacy Among Gen-Z Muslim Students in Tangerang City” demonstrates that strengthening the values of religious moderation is very relevant and necessary in the context of a multicultural urban society like Tangerang City. Through a participatory approach and the Asset-Based Community Development (ABCD) method, this activity successfully identified local potential, built inclusive diversity dialogue, and raised students’ awareness of the importance of a wasatiyah (moderate) attitude in religious and social life.

The community service activity in the form of a seminar themed “The Legal Education of Zakat According to Islam and Its Implementation at Ponpes Al Irsyad Bani Thoha, Ranca Iyuh Village, Panongan District, Tangerang Regency” successfully had a significant positive impact on the participants’ understanding and awareness of zakat.

Firstly, from the knowledge aspect, participants who initially only understood zakat fitrah can now explain various types of zakat along with their legal foundations. They are also skilled in calculating zakat according to the provisions of sharia, as well as understanding the urgency of distributing zakat through credible institutions.

Secondly, from the attitude and awareness aspect, this seminar encourages the emergence of a collective commitment to make pesantren a centre of education and

zakat management. Participants, especially among the students, are motivated to become advocates for zakat literacy in the community.

Third, despite obstacles such as time constraints, diversity of participant backgrounds, and limited practical media, the activity remained effective. These obstacles actually provided important feedback for improving similar activities in the future.

Fourth, this activity resulted in a strategic action plan, including the establishment of a Zakat Management Unit (UPZ) in the pesantren, training zakat cadres, preparing a practical zakat calculation module, and establishing collaboration with the BAZNAS of Tangerang Regency.

Overall, this seminar demonstrates that strengthening zakat literacy in Islamic boarding schools can be one of the solutions to increase public awareness of zakat, while also supporting more professional and beneficial zakat management for the welfare of the community.

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