



Implementation of Transformative Learning in Fostering the Spirit of Early Childhood Entrepreneurship in Child Friendly PAUD

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Abstract

Keywords: Transformative Education; Child Friendly PAUD; Entrepreneurship.

This study aims to describe the implementation of transformative learning in fostering entrepreneurship spirit in early childhood at Al Falah Kindergarten Surabaya. The research method involves interviews with teachers and principals, observation, and documentation using purposive sampling technique in determining data sources. The results showed that transformative learning in Child Friendly PAUD, (Al-Falah Surabaya Kindergarten), is implemented through a centre-based approach (BCCT). Early childhood is actively involved in the learning process, while the teacher's role is more as a facilitator. Transformative activities such as Cooking Class, Market Day, Almsgiving and Outing Class are

the main means in shaping entrepreneurial character, including independence, courage, and creativity, in early childhood.

Abstrak

Kata Kunci: Pendidikan Transformatif; PAUD Ramah Anak; Kewirausahaan .

Penelitian ini bertujuan untuk mendeskripsikan implementasi pembelajaran transformatif dalam menumbuhkan jiwa entrepreneurship pada anak usia dini di TK Al Falah Surabaya. Metode penelitian melibatkan wawancara dengan guru dan kepala sekolah, observasi, dan dokumentasi dengan menggunakan teknik purposive sampling dalam penentuan sumber data. Hasil penelitian menunjukkan bahwa pembelajaran transformatif di PAUD Ramah Anak, (TK Al-Falah Surabaya), dilaksanakan melalui pendekatan berbasis sentra (BCCT). Anak usia dini aktif terlibat dalam proses pembelajaran, sedangkan peran guru lebih sebagai fasilitator. Kegiatan transformatif seperti Cooking Class, Market Day, Sedekah dan Outing Class menjadi sarana utama dalam membentuk karakter kewirausahaan, termasuk kemandirian, keberanian, dan kreativitas, pada anak usia dini.

Received : 7 Februari 2024; Revised: 5 April 2024; Accepted: 5 Mei 2024

<http://doi.org/10.19105/kiddo.v5i1.12781>

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1. Introduction

Early childhood education (PAUD) is an important foundation in shaping children's character and potential from an early age. PAUD institutions are not only a place for formal learning, but also a vehicle for the development of creativity, intelligence, and attitudes of early childhood. One aspect that is important to emphasise in the development of PAUD is the development of an entrepreneurial spirit in early childhood (Khusna et al., 2022). The entrepreneurial spirit here is not only related to business skills, but also involves creative, innovative abilities, as well as a resilient and unyielding attitude in facing challenges. This is in line with research conducted by Hudiya et al., which states that early childhood is important to instil an entrepreneurial spirit because it can foster self-confidence, task and result orientation, risk-taking, leadership, future-oriented, creative, innovative, and honest (Hudiya et al., 2023).

However, the reality in the field is that many PAUD institutions emphasise formal learning at school. This can trigger boredom in learning in early childhood. Ideally, the implementation of learning in PAUD institutions should create fun and meaningful learning experiences for early childhood. Early childhood learning should offer play-based experiences (Sriandila et al., 2023), in accordance with Piaget's theory that emphasises learning through play (Salim, 2024). Meanwhile, Vygotsky's theory highlights the importance of social interaction in the learning process (Sa'ida, 2023). Creating enjoyable

learning experiences not only increases early childhood motivation and engagement, but also supports children's optimal cognitive and social development.

An Early Childhood Education centre is considered ideal when it is able to create an environment that motivates children to learn, explore, and develop skills relevant to everyday life (W. W. Sari et al., 2023). Changing times and early childhood development must be responded to properly, and this requires adaptations to learning methods and strategies. In recent years, there has been a paradigm shift in early childhood learning from a classical approach to a modern approach known as transformative education.

Transformative learning is a learning approach that aims to fundamentally change the way individuals think, feel and act (Lestari & Suherman, 2024). The focus is not only on increasing knowledge, but also critical development, values, and self-understanding, which enables one to deal with changes in society more wisely and progressively (Osher et al., 2020). This approach emphasises holistic, collaborative learning experiences centred on developing the individual potential of the child (Mahmud et al., 2023). Transformative learning is becoming increasingly important in the face of dynamic changes in society and technology (Balthazar, 2019).

The implementation of Transformative Learning in PAUD centre involves a holistic approach that not only pursues cognitive achievement, but also the development of children's emotional, social, and moral aspects (M. Sari & Haris, 2023). In this context, teachers should create a learning environment that supports exploration, creativity and understanding of values. Learning activities are designed to stimulate children's holistic growth, facilitate self-reflection and encourage critical thinking. Thus, Transformative Learning in ECD aims to form individuals who are not only academically intelligent, but also have strong skills and values to deal positively with changes and challenges in society (Annur et al., 2023).

One of the learning objectives in early childhood centres is to foster an entrepreneurial spirit in young children. Teachers can create learning experiences that emphasise problem solving, collaboration and initiative. Activities such as simple business role-plays, collaborative projects, and instilling values such as perseverance and courage help shape the entrepreneurial spirit from an early age (Waluyo & Latiana, 2014). Thus, Transformative Learning in PAUD provides a foundation for building a solid entrepreneurial mentality in early childhood.

The success of PAUD centre in fostering entrepreneurial spirit in early childhood is a must. Transformative Learning emerges as a very relevant option, as it allows children to be more actively involved in the learning process, encourages creativity, and develops critical thinking skills. The entrepreneurial spirit that results from Transformative Learning is a valuable asset for early childhood in facing the changes and demands of life in the future. (Zakaria et al., 2022).

In general, Transformative Learning is applied in various quality early childhood centres. One of them is a Child Friendly PAUD that has

a good educational curriculum and according to the characteristics of early childhood. Child Friendly PAUD centre have a special role in implementing strategies to foster the spirit of entrepreneurship in early childhood. (Izza et al., 2023). An inclusive and supportive learning environment, where every child feels valued and encouraged to develop their ideas and potential, is key to success. It is not uncommon for Child Friendly PAUD Centres to involve parents in the learning process as the synergy between the school and family environment can create a more consistent and holistic learning experience. (Mahdalina & Harahap, 2023). The same thing also happened at Al Falah Surabaya Kindergarten.

Al Falah Surabaya Kindergarten was chosen as the research site because this institution is recognised as a pioneer in implementing Transformative Learning effectively. Al Falah Surabaya Kindergarten is located at Jl. Siak No. 2, Darmo Village, Wonokromo District, Surabaya City, East Java and has been accredited A since 2009. Its good reputation in developing entrepreneurship spirit in early childhood through innovative programmes and extracurricular activities provides an in-depth picture of how Transformative Learning can be implemented in reality. Thus, the purpose of this study is to describe the implementation of Transformative Learning in fostering the spirit of entrepreneurship in early childhood at Al Falah Surabaya Kindergarten.

2. Research Methods

This research uses descriptive qualitative methods to answer the questions 'what,' 'how,' or 'why' related to efforts to foster the spirit of entrepreneurship through transformative learning in Child Friendly PAUD centre. The research location is at Al Falah Kindergarten Surabaya. The research subjects were selected through purposive sampling technique, with primary data obtained from interviews with principals and teachers. In addition, researchers conducted observations and documentation to complement the research data. Finally, data analysis was carried out by data reduction, data presentation, and conclusion checking to ensure the validity of the research results.

3. Results and Discussion

A. Transformative Learning Patterns in Al-Falah Surabaya Kindergarten

Simply put, Transformative Learning can be defined as a shift from traditional to modern methods, with a focus on child-centred learning. This concept invites children to explore and think critically in solving problems (Schnepfleitner & Ferreira, 2021). This is as expressed by Ustadzah Winanti, who stated that transformative learning is learning change (Winanti, 2022). Furthermore, ustadzah Rina (2022) explains that transformative learning is modern learning, where children are the centre of learning, and teachers are only facilitators.

Transformative learning in early childhood is important because children can develop life skills to face the demands of

the times, such as critical thinking, creativity, and problem-solving abilities (Straková & Cimermanová, 2018). Transformative learning focuses on exploration, independence, helps shape character, enhances adaptability, and provides a solid foundation for children's personal and social development in the changing and complex modern world. This was conveyed by Ustadzah Winanti who stated that:

“Transformative learning is essential in this era and is needed because children own the future. In the future changes they are the culprits. If not prepared at an early age, it will automatically harm the nation itself. Teachers must change and provide opportunities for children as much as possible in the learning process.”

Ustadzah Rina (2022) also explained that transformative learning is very important, given that early childhood is in the golden age, where early childhood can absorb everything around it and what it learns. If what children learn is something good and right, it will be useful for their future. Similarly, if children are taught to be independent and creative, it will produce independent and creative individuals needed by the country in the future..

Learning in Al-Falah Surabaya Kindergarten uses the National Education and Ministry of Religion curriculum which is refined with the typical Al-Falah curriculum approach and Islamic Values, and combined with the latest curriculum, namely the Independent Learning and Playing Curriculum. In the Independent Learning and Playing Curriculum, children are given the freedom to choose the learning activities they want, and fulfil children's rights, namely: play. In this curriculum, developmental outcomes contain observations of 3 elements, namely: Religious Values and Budi Pekerti, Identity and Basic Literacy, Mathematics, Science, Technology and Arts. The curriculum used by Al-Falah Kindergarten is an application of transformative learning. This is as explained by Ustadzah Rina who stated that:

“Our institution has started transformative learning since 1999, where children are the centre of learning. In that year, Al-Falah Surabaya Kindergarten teachers attended training at Al-Falah Kindergarten Jakarta, which had developed centre-based learning / BCCT. After we returned home, we applied it in our institution.”

Ustadzah Winanti added that transformative learning has long been implemented at Al-Falah Surabaya Early Childhood Centre.

“Transformative learning in this institution has been a long time coming. Although the curriculum changes, Al-Falah has its own curriculum ‘Global Structural’ which has its own concept. How to instil good character. For example:

QS. Al-Fil (Gajah). Children are introduced to the elephant only by its ears, or its feet, but are introduced to it as a whole. In a repetitive way, using flow charts or schematics. Teachers are used to thinking like that. Even though there are KBK 2004 and KTSP 2006 curricula outside, we have made learning that is always updating information and learning. It is not only the children who learn but also the teachers who must continue to learn and study. Because it is the obligation of a teacher. This learning has long existed in this institution but its implementation is always in process. Moreover, this learning has just begun to be promoted again after online school children from home. Children who are full of face-to-face school only this semester. Education in this PAUD institution is still in process, the most basic of which is the teacher. While the changes that exist in teachers are still not mastered by all teachers. I see that. As an example earlier where the teacher is still dominant, even though the teacher wants to explore the children's insights. A teacher should be able to explore the insights of the child, stimulate or trigger the child's knowledge to achieve educational goals and understand how the learning flow can involve children."

Based on the results of the interview above, it can be seen that Al-Falah Surabaya PAUD Institution has long implemented transformative learning, and adapted to various curriculum changes, including the 2013 Curriculum and Merdeka Belajar. Despite the upgrades, the learning approach remains child-centred, providing active, creative and fun experiences. The transformative learning pattern at Al-Falah Kindergarten uses the BCCT (Beyond Centers and Circle Time) method, which combines a play approach with active and creative learning in learning centres.

The BCCT (Beyond Centers and Circle Time) method in early childhood institutions is a child-centred learning approach. It involves play as a form of active and creative learning in learning centres. BCCT combines principles from Montessori, High Scope, Head Start, and Regio Emilio. This method, developed by Creative For Childhood Research and Training (CCCRT) Florida, USA, aims to stimulate all aspects of children's intelligence through purposeful play. The BCCT learning setting creates an environment that motivates children to be active, creative, and to keep thinking by exploring their own experiences. This approach strengthens children's learning holistically, harmonising children's personal development according to their needs and potential.

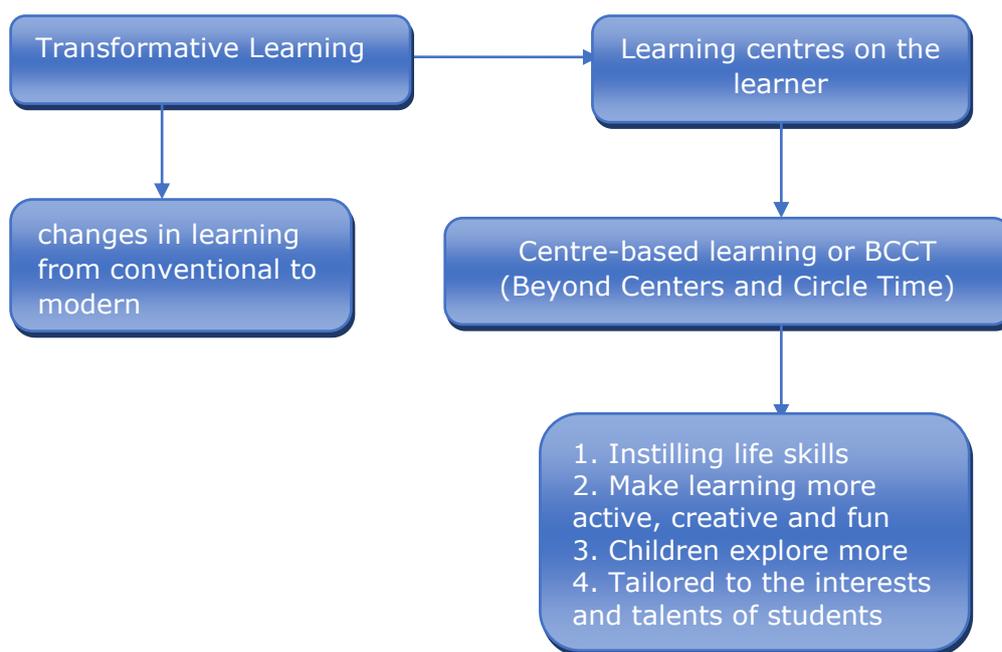


Figure 1. Transformative Learning Concept at AL-Falah Surabaya Kindergarten

Based on the results of observations and documentation that researchers conducted, BCCT learning has been applied at Al-Falah Surabaya PAUD. However, this learning was only implemented on 22 August 2022. This is due to the adjustment of learning from the online period to face-to-face due to the Covid 19 pandemic. Learning carried out from the beginning of the new school year is more about emphasising character education in early childhood which will make learning more conducive and effective. Nevertheless, researchers see that transformative learning applied in BCCT learning has been very well done, where students are more active and creative. The teacher only acts as a facilitator, and students are free to choose the game or learning activities provided.

There are 6 centres in Al-Falah Kindergarten. The centres are:

1) IMTAQ Centre (Islamic Centre)

A place to play while learning to develop knowledge related to Islam, with the aim that children are more familiar with things related to activities related to morals and worship in Islam. The materials provided include: Faith (the pillars of Islam and the pillars of faith); Introduction to correct prayer movements and ablutions; as well as prayers, daily prayers, short letters and selected hadith. In this centre, it is hoped that moral behaviour can be embedded and happy to carry out religious orders.

2) Construction Centre

A place to present ideas into tangible form (building). In this centre, children will play with blocks consisting of

various geometric shapes and accessories, and present the purpose of the work they have made. The materials provided include: Introduction to the concept of geometric shapes; Introduction to the concept of size, concept of space and position; and Introduction to the concept of simple mathematics. In this centre, children are expected to be able to make buildings to recognise the dimensions of space and size through the available blocks.

3) Math and Language Centre

A place to play while learning to develop literacy experiences. In this centre children are facilitated with games that support reading, writing and counting experiences in a fun way through a selection of activities that children are interested in. The materials in this centre are: The ability to hear and distinguish sounds, language sounds, and pronounce with the correct pronunciation; The ability to listen and understand simple words and sentences and communicate them; The ability to communicate or speak fluently orally with the correct pronunciation; and Understand the relationship between spoken language and written language (pre-reading). The expectation of this centre is that children are able to think coherently, regularly, can listen, communicate orally, have vocabulary and recognise symbols that symbolise, and foster an attitude of enjoying reading and writing.

4) Art and Craft Centre

A place to play while learning to develop motor sensory experiences in order to strengthen fingers for writing preparation while introducing science and training children to be able to do simple experiments. Learning materials in this centre: The ability to create something with various media; Fine motor sensory development (such as: simple drawing); Simple colouring skills; and the ability to create something with various media. In this centre, it is expected that children can be optimally stimulated in their fine motor aspects and be able to produce works of art that they like. As well as express themselves and create with various ideas and imaginations.

5) Science and Physical Activity Centres

Learning in this centre includes: The ability to move fingers for flexibility, muscle strength and coordination; The ability to move arms for muscle flexibility and coordination; The ability to move the body and legs in order to balance strength and coordination as well as the optimal process of gross motor development of children; Make simple observations and experiments of surrounding objects; and Recognise simple science concepts. In this centre, children are expected to develop all gross motor skills and be able to perform simple experiments and tell stories with language that can be understood.

6) Macro and Micro Play Centre

A place to play while learning where children can develop their imagination and express their feelings. The emphasis of this centre lies on the storyline so that children are accustomed to thinking systematically. The materials in this centre are: The ability to perform simple dramatisation; Perform simple rhymes and conversations with peers; and The ability to perform pantomime movements. It is expected from this role play centre that children can socialise and interact with friends and the surrounding environment, develop optimal language skills and express themselves through role play.

In the BCCT method, transformative learning involves three main stages, viz: planning, implementation and evaluation of learning. Planning is a rational and systematic thinking process to set learning goals and objectives. Every educational institution, including TK-KB Al Falah, has a learning plan that includes strategies and methods to achieve educational goals. This stage is the basis for teachers in designing learning that focuses on developing children's potential and applying BCCT principles to create meaningful, active and creative learning experiences. Ustadzah Rina said that:

"Learning planning includes planning for each year (PROTA), planning for each semester (PROMES), planning for each week (RPPM), and planning for each day (RPPH) as well as preparing a variety of toys for each centre teacher. However, if in the middle of the semester there are conditions that make it possible to change the theme, the theme will be changed flexibly according to the conditions at that time."

The planning activities can be described as follows:



Figure 2. Flow of BCCT Learning Planning

In Figure 2, lesson planning at Al-Falah Kindergarten looks planned, structured and systematic. The head of curriculum prepares the lesson plan format, including annual planning, semester planning, RPPM, and RPPH. After the educator makes a lesson plan, it is then consulted with the curriculum section and the principal for approval. The implementation of BCCT in transformative learning applies the concept of learning while playing (learning with fun). Children are invited to learn in a fun way through 6 centres, such as the IMTAQ centre, construction centre, literacy centre, creativity art centre, SCIENCE and body

sports centre, and role play centre. This approach ensures effective and exciting learning for young children.

Ustadzah Winanti (2022) revealed that learning at Al-Falah Kindergarten is from 06.50 to 10.30 WIB on Monday to Friday. BCCT learning is carried out Monday to Wednesday, while Thursday-Jum'at there are extracurricular activities to develop students' life skills, such as: public speaking, worship and religious practices, and celebrations of holidays. The process of implementing BCCT learning at Al-Falah Surabaya Kindergarten consists of five main stages, namely opening activities, reciting activities, resting and eating, core/centre activities, and closing activities. These stages provide a general framework for the management of learning, ensuring a structured and comprehensive approach in designing learning experiences for students. The details are as follows:

Table 1. Daily Activity Schedule of KB Al-Falah

No	Hours	Description
1	08.15-08.30	Before the learning activity takes place, children do a morning journal. Children come, put down their bags, journal by drawing their feelings or experiences this morning.
2	08.30-09.00	Do'a before the activity, Happy Morning, the activity consists of (alternate according to the schedule): Playing letters through the Phonics method Dhuha prayer practice together Morning play with various densities (play options), playing outside the classroom with equipment that has been prepared by the teacher Tahfidz (memorisation of prayers and short letters)
3	09.00-09.45	centre and Recalling The teacher gives the children a foothold on the rules of the game. Children play in the existing centres, according to the density that has been set by the teacher. The teacher observes and records the activities carried out by children and guides children who have difficulties. Toys that have been used to the place that has been provided. Recalling: Reviewing the play activities done by the child. Provide opportunities for children to share their play experiences with their friends. Tells the children the play plan for tomorrow.

		Providing recalling: The teacher asks the children what activities they have done today.
4	09.45-10.30	Recitation, Murojaah and preparation to go home.

After the lesson is over, teachers at Al-Falah Kindergarten do not immediately go home like students. Teachers do various activities such as cleaning the room, assessing and evaluating children's learning, and planning interesting activities for the next day. Researchers also saw the enthusiasm of students in learning inside and outside the classroom, with the teacher acting as a facilitator. During observations in the IMTAQ centre and Role Play centre, students actively chose games according to their interests. For example, in the role-play centre, learners interacted in a simulation of entering a museum with roles as sellers, buyers, museum entrance officers, and hat sellers, and used toy money for transactions.



Figure 3&4. Children Role Play as Sellers and Buyers in the Museum Entry Activity at Al-Falah Kindergarten

B. Application of Transformative Learning in Fostering the Spirit of Entrepreneurship at Al-Falah Kindergarten

This study aims to describe how the implementation of transformative learning in fostering the spirit of entrepreneurship in early childhood. The results of interviews at TK-KB Al-Falah show that teachers do not fully understand the concept of entrepreneurship. However, observations and documentation show that this PAUD institution has implemented learning that can stimulate the entrepreneurial spirit in early childhood. Teachers tend to perceive entrepreneurship as a buying and selling activity, while the concept of entrepreneurship spirit includes the spirit, attitude, and ability of individuals in managing businesses or activities that lead to innovation, new technology, new products, or increased value in goods and services (Taufik Hidayat & Nawawi, 2022). The purpose of this learning is to create an attitude of independence, creativity, risk-taking, leadership, hard work, honesty,

discipline, innovation, responsibility, ability to seek opportunities, and find solutions, as well as resilience in facing challenges. It aims to make individuals ready to adapt in society and be able to apply these attitudes in the context of the business world. (Abidin & Prananta, 2022).

Al-Falah Surabaya Kindergarten does not specifically implement the Entrepreneurship-Based Curriculum in daily learning. However, entrepreneurial values are instilled through various learning activities. This approach is important because it can provide additional points in school accreditation assessments, especially if entrepreneurial learning utilises natural resources or the environment around students. There are several transformative learning activities developed at Al-Falah Surabaya Kindergarten, namely: cooking class, outing class, healthy canteen, daily alms, and market day.

1. Cooking Class

Cooking Class is a practical learning activity that focuses on cooking. In this class, students are given hands-on experience in preparing and cooking various types of food. The aim of Cooking Class is not only to teach cooking skills, but also to engage students in creative, fun and educational activities (Octaviani & Alimudin, 2023). Thus, Cooking Class in PAUD institution aims to develop a variety of skills, including fine motor skills, social skills, and an understanding of food types. In general, cooking classes are guided by the teacher and adapted to the development and age of the students. Ustadzah Rina (2022) states that:

“This cooking class activity is carried out in accordance with the learning theme and those who carry out this activity are children who are assisted by the Class Teacher. Children who do this activity are adjusted according to their age. For example, Playgroup children will cook easier things, such as: making pudding or making drinks. While kindergarten children can already be invited to make Capcai or soup, or noodles. When making this food, it is also adjusted to the children's favorite food.”

The same thing was also conveyed by Ustadzah Winanti (2022) who stated that this cooking activity is adjusted to the age of the students. Teachers will look for ideas of cooking activities that all children can do but do not burden them. Cooking class activities at TK-KB Al-Falah are carried out 4 times a year and are generally carried out together with other classes. The financing for this activity is done by the school.

Cooking Class activities at Al-Falah Kindergarten offer an interesting and useful experience for students. In addition to providing active, creative, and fun learning, this activity has the potential to stimulate various child developments, such as: social-emotional, language, cognitive, fine motor, and

moral-religious. The results of Cooking Class activities also involve a simulative economic dimension, where some of the children's work can be traded with their friends. For example, children are invited to make food or drinks together according to their development and interests. Furthermore, each class opens a stand in front of their class, and using play money as a transaction tool, children can participate in buying and selling activities with their classmates, creating a fun and educational simulated economic transaction environment.



Figure 6.
Cooking Class Activity at TK-KB Al-Falah Surabaya

2. Market Day

Market Day is an exhibition and sales activity of various products or services organised in the school environment (Novita et al., 2023). It involves the participation of students, teachers or parents to showcase, sell or buy a variety of goods and food. The School Bazaar is not only an economic tool, but also a platform to strengthen social relations within the school and support educational and extracurricular activities (Prastowo & Manunggal, 2022). In general, this activity is carried out at the peak of the learning theme or in commemoration of certain holidays. This is in line with the expression of Ustazah Rina (2022) which states that:

“Market day activities are usually held at the peak of the learning theme. This academic year, Market Day will be held in January 2023. This market day should have been held in December, but due to adjustments to learning during the Covid 19 pandemic, this activity will be held in January 2023 with the learning theme ‘Profession’ and the learning sub-theme ‘I am an entrepreneur’.”

Children are given a schedule to look after a small supermarket during market day at school. Market day or school market is a routine activity to instil an entrepreneurial spirit from an early age. From the capital provided by the school, students make products that can be sold. In this

activity, children are taught how to buy and sell transactions and teach students about financial literacy. This market day activity generally involves parents, where food is provided by parents from home. At Al-Falah Kindergarten, children make their own products from school and sell them for Rp 1,000 each.

However, in some activities, the items sold are the work of children at school assisted by teachers, such as paintings made by children. In this activity of selling children's work, the school institution provides a price range for the work, between Rp50,000.00-Rp125,000.00. Parents who want their children's work must buy the product at the price range without coercion from the school. This money will later be put into the class treasury and partly for orphans.

From the results of the interview, it can be concluded that Market Day activities at Al-Falah Surabaya Kindergarten involve active participation of students and teachers in making products. The proceeds from the sale of these products are collected as cash, some are donated to orphans, and the rest is returned to students according to the capital invested. One of the items sold during market day at Al-Falah PAUD is a healthy drink made from herbs grown in the school environment, such as Sinom or Rosela Tea. This activity involves contributions from the school committee, namely parents, and the results are sold in Market Day.

3. Almsgiving

Almsgiving is a voluntary act of giving or donating in the form of assets or services to others, without expecting material rewards or direct benefits (Silastia et al., 2023). It has spiritual, social and moral dimensions, generally based on religious values, empathy and concern for the needs of others. Almsgiving can be in the form of wealth, time, or skills given with sincere intentions to help others and gain blessings. On the other hand, almsgiving can also foster the spirit of entrepreneurship in early childhood.

Almsgiving activities at Al-Falah Kindergarten are carried out regularly every day. Students voluntarily participate without any compulsion to give charity. Each class has a Foster Sister who is an orphan, and the proceeds of the alms are given to their Foster Sister. In addition to helping them financially, the alms can also be used for social service activities, such as helping disaster victims. This activity aims to maintain a balance between the affairs of the world and the hereafter, as well as forming a sense of empathy and sympathy in early childhood.

This activity, based on the results of interviews and observations, shows high urgency in early childhood. The Prophet and his companions, who were known as successful entrepreneurs, always instilled the value of charity and sharing with anyone. Activeness in giving alms, with the belief

that Allah will provide blessings, has a significant role in shaping early childhood character, such as caring and mutual cooperation. In addition, this activity helps foster compassion for others and respect for others.



Figure 7.
Daily Almsgiving Activity at Al-Falah Kindergarten

4. Outing Class

Outing Class is a learning activity outside the classroom or school environment that aims to provide direct experience to children. Its application in PAUD institutions involves visits to certain places, such as zoos, museums, parks, or other educational places. The purpose of *Outing Class* is to provide more real and in-depth learning, stimulate children's creativity, and develop their social, emotional, and fine motor aspects through interaction with the surrounding environment. This activity can also provide valuable experience in establishing social relationships between children and teachers, as well as expanding the scope of their understanding of the world (Rahmawati & Nazarullail, 2020).

Outing Class is one of the implementations of transformative learning that can foster the spirit of entrepreneurship in early childhood at Al-Falah Surabaya Kindergarten. Through *Outing Class* activities, students are not only introduced to the environment outside the school, but also given the opportunity to see firsthand various activities and processes in the real world, such as visits to traditional markets or local farms.

In the context of transformative learning, *Outing Class* can be a means to change students' perspective on their surroundings and spark their curiosity and creativity. For example, a visit to the market can be a moment to teach the concept of trading and business. Students can learn to recognise various products, interact with traders, and even be invited to do small buying and selling activities. *Outing class* can also be organised at a restaurant or eatery.



Figure 8.
Outing Class Activity at Al-Falah Kindergarten

The implementation of transformative learning to develop entrepreneurship spirit in early childhood at Al-Falah Kindergarten can instil various characters in students, such as: independence, courage, confidence, honesty, responsibility, cooperation, mutual help, and creativity. The success factors can be identified from the conducive and co-operative school environment, the competence of the teaching staff, the co-operative participation of parents, careful learning planning, and regular monitoring and evaluation.

However, there were challenges from some teachers who were resistant to change and their lack of involvement in activities that support early childhood entrepreneurship. The solution involves regular coordination meetings to unify the vision and mission, find solutions to problems, and ensure the quality of learning is maintained. By utilising local resources and integrating the STEAM concept in learning, Al-Falah Kindergarten has succeeded in creating fun and interactive learning. This is an added value and advantage that makes TK Al-Falah Surabaya an effective PAUD institution in developing the spirit of entrepreneurship in early childhood.

2. Conclusion

Transformative learning in Child Friendly ECD, especially in Al-Falah Surabaya, is implemented through a centre-based approach (BCCT). Early childhood is actively involved in the learning process, while the teacher's role is more as a facilitator. Transformative activities such as Cooking Class, Market Day, Almsgiving and Outing Class become the main means in shaping entrepreneurial character, including independence, courage, and creativity, in early childhood. Successful implementation is supported by a conducive school environment, competent school components, co-operative parental participation and careful learning planning. Despite facing obstacles, such as some teachers' resistance to change, coordination and solution-seeking strategies are continuously implemented to ensure the continuity of

transformative learning that succeeds in instilling entrepreneurial spirit in early childhood.

3. Acknowledgements

We would like to thank the Kiddo journal and the Araksa I Conference for the opportunity to publish an article entitled 'Implementation of Transformative Learning in Fostering the Spirit of Early Childhood Entrepreneurship in Child Friendly PAUD, especially at the Al-Falah PAUD Surabaya.' This collaboration allows us to share experiences and research results related to efforts to improve the entrepreneurial spirit in early childhood through transformative learning. Hopefully this article can make a positive and useful contribution to the world of early childhood education. Thank you for your attention and support.

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