

## Analysis of Profile Karang Taruna as Part of Learning Needs Assessment to Accelerate the Enhancement of Human Resources Development

Fuad Hasan✉, Arief Tukiman Hendrawijaya, Irliana Faiqotul Himmah, Frimha Purnamawati

DOI: <http://dx.doi.org/10.15294/jne.v6i2.25302>

Universitas Jember, Indonesia

### History Article

Submitted 13 June 2020

Revised 24 July 2020

Accepted 26 August 2020

### Keywords

Karang Taruna; Learning Need Assessment; Human Resources Development

### Abstract

The existence of Karang taruna is to help the Indonesian Government to provide social welfare is still debate able because of the various condition of Karang taruna. This research aimed to identify and analyze learning needs of Karang Taruna based on its profile that is divided by managerial role, administrative, and entrepreneurship. This research use mix method with the descriptive design. The steps of this research are (1) preliminary study, (2) formulating questionnaire, (3) collecting quantitative data, (4) analyzing quantitative data, (5) collecting qualitative data, (6) analyzing qualitative data, and (7) taking conclusion. The result of this research is (1) at managerial role, developing Karang taruna is need improvement almost in all sub aspect while developed and pilot Karang taruna need improvement in some aspect, (2) at administrative aspect, developing Karang taruna need improvement almost in all aspect while developed and pilot Karang taruna need improvement in some aspect, (3) at entrepreneurship aspect, developing, developed and pilot Karang taruna need improvement almost in all aspects. It can be concluded that all Karang taruna still need improvement at managerial, administrative, and entrepreneurship aspects. So this research provides information that to enhance the human resource development Karang taruna should improve their performance, especially at managerial, administrative, and entrepreneurship aspect. It also suggests the social office to provide development program for Karang taruna based on the weak aspect of Karang taruna. This research also strengthens the implementation of models for developing Karang taruna especially about the learning material that should be delivered.

✉ Correspondence Author:  
E-mail: [fuadhasan@unej.ac.id](mailto:fuadhasan@unej.ac.id)

## INTRODUCTION

The world today has entered Industrial Revolution 4.0 which has its consequences. One of the consequences is people have to master skills that are needed and match with today's era to survive. Same goes for the organization which is run by human, human resources is assets of society and organization which is fundamental, so they must be competent and has good performance (Rastgoo, 2016).

Indonesian Country has a promise to its environment to make sure of their survival or prosperity just like being said at the preamble of the 1945 constitution of the Republic of Indonesia which is Indonesian independence movement has reached the blissful point of leading the Indonesian people safely and well before the monumental gate of an independent Indonesia State which shall be free, united, sovereign, just and prosperous. The environment prosperity or social welfare is conditions need to be fulfilled which consist of material need, spiritual need, and social need so they can live feasibly, self-development, and do their social function (Regulations of Indonesian Republic Number 11, 2009).

As part of its commitment to carry out that mandate, the country has facilitated the effort of people, especially young generation to form an organization named Karang taruna. Furthermore, in today's era, with the issues of demography bonus, developing young generation becomes very crucial to improve the productivity in various sectors such as the economy, education, and so forth (Noor, 2015)

Karang taruna is a social organization which exists to help the government started from the village level, district, regency, province, and Nation to realize social welfare. Karang taruna is also a place especially for the young generation to develop their productivity. The membership of Karang taruna is every Indonesian citizen age 13 to 45 years old, while the administrator is they who around 17-45 which is legalized by the advisor of Karang taruna (usually the general advisor at the village or higher).

Formally, Karang taruna was around 60 years old and has an experienced a gold period and also a critical period that is influenced by Government support. Meanwhile, the existence of Regulation of Social Ministry Number 77 Years 2010 about Basic Guideline of Karang taruna shows that the Government commits to support it. It is become fundamental to do development programs for Karang taruna and also organizing the work program at Karang taruna itself.

Theoretically, the existence of Karang Taruna has a great connection with social welfare since the existence of Karang taruna is to help the Indonesian government to realize social welfare for its citizen. Researchers also found out that Karang taruna has contributed to empowering society (Ashari, 2016, Muslim, et.al, 2016, Gafara, 2017, Pratama and Rahmat, 2018, Febriyanti, 2019, etc). Based on those research it's very natural to see that the level or categories of Karang taruna as one of indicators to see the level/status of social welfare at the place where Karang taruna operates/exists.

The categories of Karang taruna are growth Karang taruna, developing Karang taruna, developed Karang taruna, and pilot Karang taruna (Social Ministry Republic Indonesia Number 25, 2019). Those categories are measured by the performance of the administrator while organizing Karang taruna. The higher quality of performance the higher categories they got. And Since Karang taruna has a great connection with the social welfare, it can be said that the higher categories of Karang taruna, the higher social welfare status of its citizen. For example, the growth Karang taruna will have a low level of social welfare status, while the pilot Karang taruna will have high social status.

However, the founding of previous research said differently. Using that theory as a hypothesis Karwendyanto, et.al (2019) found that the correlation between Karang taruna categories and social welfare status is not linear. It does not always mean that a village that has low social welfare status also has Karang taruna with a growth category, or Karang taruna with a pilot category means that the society around them has high social welfare status. The condition of Karang taruna is also very varies just like what was proved by Hasan (2015) in his previous research that the condition of Karang taruna is varies even at the village level so it cannot be generalized. Atikah (2019) also proved that based on geographical condition, the condition of Karang taruna which stay at the town does not have significant differences with Karang taruna which stay at the outskirts.

The fact about nonlinearity is very ironic because just like what is stated at the regulation, both Hasan (2015) and Karwendyanto (2019) also reveal that Social Office always conducts development program for Karang taruna at least once in a year. In fact, the general contribution of Karang taruna in conducting social welfare until today is still debate able. Despite debating the contribution of Karang taruna, Hasan (2015), Anggraeni (2016), and Ilmi (2017) was trying to

look and solve the problems which make Karang taruna from inactive become active by developing a learning model for developing Karang taruna. And their result is the learning model can be used by the advisor of Karang taruna to do development program formally or informally. The models were built to change the mindset as the main problems to develop Karang taruna.

However, just like the other learning models. It is more theoretical than practical. That is why it needs some improvement especially at the practical level such as learning materials, learning media, and others. And in doing so, conducting need assessment become very urgent. Conducting need assessment is important to describe the gap between what exists and what is needed (Mc Cawly, 2009).

Based on those previous studies, this research will try to reveal and analyze the profile of Karang taruna as part of learning needs assessment. The profile will be seen by the managerial, administration, and entrepreneurship aspect which is the key in running Karang taruna as a social organization. Those aspects also means about the competency of organizers in running Karang taruna.

By answering that research objective, it may become additional references for non-formal or community education scientist and researcher especially for those who focus on empowerment program. Practically, this founding can be used by Karang taruna as a reference to evaluate their work performance and also as a basis to improve their lack of competencies. The advisor of Karang taruna namely 'also able to use it to organize development programs for Karang taruna.

## METHODS

To reveal and analyze the profile of Karang Taruna, this research use mix methods namely quantitative and qualitative approach with the descriptive design. This research is conducted at the regency of Bondowoso which has 122 Karang Taruna as its population.

This research adopted Creswell's Exploratory Sequential Mixed Method (2010). The steps of this research are (1) preliminary study, (2) formulating questionnaire, (3) collecting quantitative data, (4) analyzing quantitative data, (5) collecting qualitative data, (6) analyzing qualitative data, and (7) taking conclusion. The preliminary study is done by documentation study related to Karang taruna and social welfare and then interviewing with Karang taruna and advisor of Karang taruna at the social office. This is done to

determine the research focus.

The second step is formulating a questionnaire. The questionnaire is developed based on a juridical approach and theoretical approach. On the juridical approach, researchers use Regulation of Social Ministry the Indonesian Republic Number 77 Years 2010 Basic Guidance of Karang Taruna and Regulation of Social Ministry the Indonesia Republic Number 23 years 2013 about Empowerment of Karang Taruna. While on the theoretical approach, researchers use organization management (managerial roles), administration, and entrepreneurship which support the regulation.

The variables of profile Karang taruna can be seen at the Figure 1.



**Figure 1.** Variables of Profile Karang Taruna

The third step is collecting quantitative data. The quantitative data is collected through a questionnaire that is given purposively by choosing 1 Karang taruna from each district or 23 in total. They are 23 chiefs of Communication Forum of Karang taruna which is taken because theoretically, they can become representative of Karang taruna at their district

The fourth step is analyzing quantitative data. The quantitative data is analyzed by a descriptive statistics which are percentage means and item analysis tests. The percentage technique is used to describe the condition of each categories (growth, developing, developed, and pilot). while means analysis is used to see the average score and then decide wheater Karang taruna need improvement in all aspect, almost all aspect, some aspect, partially and recommendation for best practices.

Meanwhile, item test analysis is also done to assess and describe the learning need of Karang taruna. The fifth step is collecting qualitative data. The qualitative data is collected through Focus Group Discussion. The participant is 9 persons that are chosen purposively based on the categories of Karang taruna. Those are 3 persons each as representative of developing, developed,

and pilot Karang taruna. The FGD is done to confirm the quantitative data that was analyzed and to collect additional information need to complete the research data.

**Table 1.** Table Reference

Range score	Conclusion
0 – 30	Need improvement in all aspect
31 – 60	Need improvement in almost all aspect
61 – 80	Need improvement in some aspect
81 – 90	Need improvement partially
91 – 100	Recommendation for best practice

The sixth step is analyzing qualitative data. The analysis is done during FGD and also after FGD is finished. The analysis during FGD is done through presenting and confirmation to the informant who is attending at FGD session, while the analysis after FGD is done through check and recheck the information that is gotten before and while the FGD is conducted.

The seventh step is taking a conclusion. The conclusion is done by summarizing the main point of the research that is taken from both quantitative and qualitative analysis. The summarizing is done by stating the points and then discussing each point to connect and make sure it connects significantly to the main point.

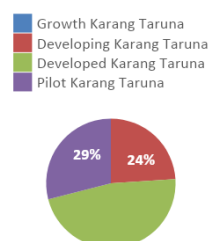
## RESULTS AND DISCUSSION

According to Regulation of Social Ministry Number 25 Years 2019 about Karang taruna, there are 4 categories or level of Karang taruna, those are Growth Karang taruna, Developing Karang taruna, Developed Karang taruna, and Pilot Karang taruna. Developing Karang taruna is Karang taruna that is generally structured and organized in both organizationally and administratively. The Developed Karang taruna that is generally structured, organized and continued in organizationally, administratively, and also has a clear work program that prospect. While pilot Karang taruna that is generally structured, organized and continued organizationally, administratively, has a clear work program that prospect and also has programs that can create youth at its area to participate in developing national developing program (Regulation of Social Ministry, Number 23, 2013). From those descriptions, it can be found that the higher Karang taru-

na has all criteria/indicators of the lower Karang taruna, and it should affect how Karang taruna should be developed.

The result of Karang taruna’s category in Regency of Bondowoso can be described in Figure 2.

Karang Taruna's Category in Regency of Bondowoso



**Figure 2.** The Category of Karang Taruna in Bondowoso Regency

The data that is seen in figure 1 shows that Karang taruna in the Regency of Bondowoso already has good performance quantitatively. However, it is not enough to use that profile as the only reference to conduct a developments program for Karang taruna.

### Managerial Role

Managerial is the skills, roles, and characteristics that are required of managers and how this knowledge is disseminated (Laud, Arevalo & Johnshon, 2015). While, roles are those categories of actions or behaviors associated with job performance (Mintzberg, 1973). The managerial role in this study is about how to form the appropriate structure, the election of the structural position, and also arranging and conducting work programs. This study found that developing Karang taruna need improvement in almost all managerial aspect while developed and pilot Karang taruna need improvement in some managerial aspect.

The average score of the managerial aspect in every category of Karang taruna can be seen in Table 2.

**Table 2.** Learning Need at Managerial Aspect

Karang Taruna Category	Means Score	Conclusion
Developing	39.06	Need Improvement in almost all aspect
Developed	69.44	Need Improvement in some aspect
Pilot	76.62	Need Improvement in some aspect

The organization is the primary driver of the implementation of particular roles (Laud, Arevalo & Johnson, 2015), that is why managerial skill which is the key to drive should be put as the first before other skill especially for Karang taruna which is a social organization'.

Karang taruna is a social organization. That is why it needs an appropriate structure. Decanio, Dibble, & Atefi (2014) shows that organizational structure affects the performance of the organization itself. They also emphasize that the failure to recognize the importance of organizational structure will lead to serious bias. The organizations created the structures to coordinate the activities of work factors and control member performance (Ahmady, Mehrpour, and Nikoora-vesh, 2016). That theory explains why the pilot Karang taruna has the best performance because they are already well organized showing by good organizational structure, the ownership and good implementation of standard operational procedure, and doing evaluation periodically.

As a social organization, the participation of caretakers and community is also crucial. Sawitri (2014) insists that the participation should be at almost all Karang taruna's activity starting from planning, actuating, and evaluation. However, the results of this research show that most Karang taruna already take care of this participation case. And by solving this participation issue, it makes sense that there is no growth Karang taruna at the regency of Bondowoso.

However, although there are pilot Karang taruna, the fact that there is no pilot Karang taruna which has a program as best practices means that there is still a lack of competencies that are needed to be mastered. It can happen because of the lack of education (Espijo & Espindola, 2016).

### Administrative Aspect

Although administrative is also part of managerial, the reason why it should be discussed separately because the researcher would like to show that how important the administration aspect because some people would have denied it. The administration is not only making, sending, and receiving the letter but also finance reporting, delivering non-letter information, writing a meeting report, making a report to the funder, and among other things. The average score of administrative aspect in every category of Karang taruna can be seen in Table 3.

Table 3 gives information that developing Karang taruna need improvement almost in all administrative aspect, while both developed and pilot Karang taruna need improvement at some

administrative aspect. It is happening because the respondent did not quite literate regarding the administrative aspect. They knew some of it jobs but did not quite understand the importance of the job alone toward organizations. The lack of the education is one of the problems, because the education level has a linier connection towards self-competencies, and competencies also has significant contribution toward job performance (Sigarlaki, et.al. 2019).

**Table 3.** Profile of Learning Need at Administrative Aspect

Karang Taruna Category	Means Score	Conclusion
Developing	37.50	Need improvement almost in all aspect
Developed	65.28	Need improvement in some aspect
Pilot	68.75	Need improvement in some aspect

Once again, the mindset problem is also found here as the root of the problem rather than the lack of understanding. The existence of an administration document is enough without really care about the content of that document. It is enough for them to have the document although by doing copy past from other sources without knowing what and why the points should exist on the document.

The administration competency is surely not the light one. It requires organizational, communication, services delivery, technical, adaptability, and interpersonal as its core competencies (New Foundland Labrador Public Service Secretariat). While, DS Agencies (2014) describe collaboration, creative problem solving, and decision making, interpersonal relation and respect, leading others, planning, and organizing, relationship/network building, and self-development as its core competencies. So, instead of only teach them by giving information about what should exist on the document and showing the example. Karang taruna need to teach and learn about soft skill or core competencies of the administrative aspect. So that they will not only have the skill to make the document that is needed by the organization but also able to do innovation in developing Karang taruna.

### Entrepreneurship aspect

Productive economy enterprise is one crucial aspect in organizing Karang taruna. It was mentioned 8 times in the regulation. Meanwhile,

looking back at the historical point of view and also pointed at the basic guidance of Karang taruna, the existence of Karang taruna is to conduct social welfare which is one of the indicators is economic activity. (Fajar, 2018). To show the importance of entrepreneurship, Farecha and Ilyas (2015) said that entrepreneurship should be instilled since the kids from the family institution. The study conducted by Hassani (2019) also proved that entrepreneurship orientation has a positive and significant effect on organizational performance.

The founding about entrepreneurship aspect in every category of Karang taruna can be seen in Table 4.

**Table 4.** Profile of Learning Need at Entrepreneurship Aspect

Karang Taruna Category	Means Score	Conclusion
Developing	20.50	Need Improvement in all aspect
Developed	22.50	Need Improvement in all aspect
Pilot	25.50	Need Improvement in all aspect

This study shows that Karang taruna in all categories need improvement in almost all entrepreneurship aspect. The aspect of entrepreneurship here is the knowledge of potential resources around them, the knowledge to optimize it until the practical aspect of managing it. Almost all Karang taruna do know that there are potential resources around them but did not fully aware that they can be optimized to run the organization. It also happens because they lack on practical skill to manage the resources starting from producing, marketing until distributing. However, some members of Karang taruna have online shops but only managed individually rather than connect it with the organization.

Speaking of the need at the entrepreneurship aspect, the concept offered by Faris (2019) about successful entrepreneurs can be used as a recommendation in providing a development program for Karang taruna, those are personal characteristics, interpersonal skills, critical thinking skills and practical skills. Personal characteristics consists of some positive character just like optimism, vision, initiative, desire for control, drive and persistence, risk tolerance, and resilience. Interpersonal skills include leadership and motivation, communication skills, listening, personal relation, negotiation, and ethic. Creative thinking

skills refer to how to come up with a fresh ideas and making good decisions about opportunities and potential projects. While practical skills refer to practical knowledge to produce goods or services effectively and run a business.

Running a business as part of a social organization is not easy. Many problems even arise before and while running the business. Researchers found that there are internal and external factors. The internal factors are the organization, capital, facilities and infrastructure, and human resources, while the external factors are market access and policy.

The organization at this point is about the structure of productive economy enterprise or entrepreneurship division. It is about choosing the type of business and managing the business. The entrepreneurship division is a crucial division in Karang taruna. Although it was not the only resource in running Karang taruna, but it has a great contribution especially in giving funding at Karang taruna activity. However, it should be managed appropriately by the appropriate person. And most of Karang taruna lack it.

The capital is about resources used in running the business whether from personal, caretakers, or funds from other institutions. Capital is one of the problems that arise (Trisnani,2014) even before the business is starting. Looking at the funding, actually, some of Karang taruna already got it. The problem is about continuity of the business because it was not managed correctly.

## CONCLUSION

The profile of Karang taruna in Regency of Bondowoso consists of developing, developed, and pilot Karang taruna. The learning need that is needed by Karang taruna in Regency of Bondowoso is entrepreneurship as the first priority, administrative as the second priority, and managerial role as the third priority. However, those learning need is still related to one another although with different level of relation. The development program should be conducted based on the stage of priority by using the lowest score at the aspect inside entrepreneurship, administrative and managerial role. The development program is also better to be conducted separately among developing, developed and pilot Karang taruna. The development program and further development program should be in line with the policy. It is also appropriate to pay attention to the norm that is applied to society. The next researcher can form learning material through the learning need

that has been assessed. And it is better to form the learning material that can be integrated with one another and also suit the learning model that will be implemented.

## REFERENCES

- Ahmady, G. A., Mehrpour, M., & Nikooravesh, A. (2016). Organizational structure. *Procedia-Social and Behavioral Sciences*, 230, 455-462.
- Anggraeni, Y., Faisal, S., & Redjeki, E. (2016). Model Solusi dan Panduan Pembelajaran Transformatif pada Program Pembinaan Karang Taruna. *Journal of Nonformal Education and Community Empowerment*, 5(1).
- Ashary, L. (2016). Optimalisasi Pemberdayaan Karang Taruna dalam Pengembangan Desa Silomukti Kabupaten Situbondo. *UNEJ e-Proceeding*, 725-738.
- Atikah, F. D., Hendrawijaya, A. T. & Hasan, F. (2019). *Perbandingan Karang Taruna Kota Surabaya*. Skripsi. Jember: Universitas Jember
- Cresswell, J. W. (2010). *Research Design: Pendekatan Kualitatif, Kuantitatif dan Mixed*. Yogyakarta: Pustaka Pelajar
- DeCanio, S. J., Dibble, C., & Amir-Atefi, K. (2000). The importance of organizational structure for the adoption of innovations. *Management science*, 46(10), 1285-1299.
- DS Agencies. (2014). *Administrative Employes: Core Competency Dictionary. A Companion Document for DS Agencies Implementing DS HR Strategy Core Competencies*
- Espejo, A. (2015). The master key to the social inclusion of young people: education and employment. *Youth: realities and challenges for achieving development with equality. Santiago: ECLAC, 2015. LC/G. 2647-P. p. 19-62.*
- Fahrudin, A. (2012). *Pengantar Kesejahteraan Sosial*. Bandung. PT Refika Aditama
- Fajar, M. (2018). *Indikator Sederhana untuk Mengukur Kesejahteraan*. <https://www.researchgate.net/publication/325071006> (accessed 4 April 2020)
- Faris, Noor. (2019). *Entrepreneurial Skills: The Skills You Need to Build a Great Business*. [https://www.researchgate.net/publication/332820383\\_Entrepreneurial\\_Skills\\_The\\_Skills\\_You\\_Need\\_to\\_Build\\_a\\_Great\\_Business](https://www.researchgate.net/publication/332820383_Entrepreneurial_Skills_The_Skills_You_Need_to_Build_a_Great_Business) (accessed 13 Juli 2020)
- Febriyanti, Y. (2019). *Upaya Pemuda Karang Taruna Gunung Tegel Community (GTC) dalam Membentuk Masyarakat Religius melalui Kajian Keislaman di Dusun Krajan Desa Baosan Lor Ponorogo*. Skripsi. Ponorogo: Universitas Muhammadiyah Ponorogo
- Gafara, C., Riyono, B., & Setiyawati, D. (2017). Peran Karang Taruna Dalam Pemberdayaan Penyandang Disabilitas Di Desa Karangpatihan, Kabupaten Ponorogo Dan Implikasinya Terhadap Ketahanan Ekonomi Keluarga. *Jurnal Ketahanan Nasional*, 23(1), 37-48.
- Hasan, F. (2015). *Pengembangan Model Pembelajaran Transformatif untuk Program Pembinaan Karang Taruna*. Tesis. Malang: Universitas Negeri Malang
- Hassani, A. (2019). The Impact of Entrepreneurial Orientation and Entrepreneurial Strategy on Sustainable Supply Chain Management and Organizational Performance. *International Journal of Business Research* 19(2).
- Ilmi, Y. S., Zulkarnain, Z., & Dayati, U. (2017). Model Diamond dalam Pembinaan Karang Taruna. *Jurnal Pendidikan: Teori, Penelitian, dan Pengembangan*, 2(8), 1065-1070.
- Karwendyanto, K. C, Hasan, F & Hendrawijaya, A. T. (2015). *Perbandingan Kondisi Karang Taruna di Kabupaten Bondowoso*. Skripsi. Jember: Universitas Jember
- Laud, R., Arevalo, J & Johnson, M. (2015). *The Changing Nature of Managerial Skills, Mindsets and Roles: Advancing theory and relevancy for contemporary managers*. Journal of Management & Organization, Available on CJO 2015 doi:10.1017/jmo.2015.48
- Mc Cawley, P. F. (2009). *Methods for Conducting an Educational Needs Assessment: Guidline for Cooperative Extension System Professionals*. Moscos: University of Idaho
- Mintzberg, H. (1973). *The Nature of Managerial Work*. New York: Harper & Row.
- Muslim, M., & Fatkuroji, F. (2016). *Pemberdayaan Pemuda Karang Taruna Melalui Program Remaja Pintar Berbasis Agama Desa Wisata Kandri Kota Semarang*. Dimas: *Jurnal Pemikiran Agama untuk Pemberdayaan*, 16(1), 145-166.
- New Foundland Laborator. [ ]. *Administrative Support Professionals Competencies Framework*.
- Noor, M. (2015). Kebijakan pembangunan kependudukan dan bonus demografi. *Serat Acitya*, 4(1), 121.
- Peraturan Menteri Sosial RI Nomor 77. (2010). *Pedoman Dasar Karang Taruna*. Jakarta
- Peraturan Menteri Sosial RI Nomor 23. (2013). *Pemberdayaan Karang Taruna*. Jakarta
- Peraturan Menteri Sosial RI Nomor 25 Tahun (2019). *Karang Taruna*. Jakarta
- Pratama, F. F., & Rahmat, R. (2018). Peran karang taruna dalam mewujudkan tanggung jawab sosial pemuda sebagai gerakan warga negara. *Jurnal Civics: Media Kajian Kewarganegaraan*, 15(2), 170-179.
- Rastgoo, P. (2016). The Role of Human Resources Competency in Improving the Manager Performance. *Acta Universitatis Agriculturae et Silviculturae Mendelianae Brunensis*, 64(1), 341-350.
- Sawitri, N., & Kisworo, B. (2014). Partisipasi Pemuda Dalam Program Karang Taruna Desa (Studi Pada Pemuda Di Dusun Kupang Kidul Desa Kupang Kecamatan Ambarawa). *Journal of Nonformal Education and Community Empowerment*, 3(2).
- Sigarlaki, M. E., Moniharapon, S & Taroreh, R. N. (2019). The Effect of Education Level and Work Experience on Employee Performance in

The Office of North Sulawesi Bapeda Office.  
*Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen,  
Bisnis dan Akuntansi*, 7(3). 3309-3318  
Trisnani, W. P. (2014). *Pemberdayaan Pemuda melalui*

*Program Usaha Ekonomi Produktif oleh Larang  
Taruna Jaya Kusuma di Desa Singosaren Bangun-  
tapan Bantul*. Yogyakarta: Universitas Negeri  
Yogyakarta