

About Journal

UII-International Conference on Accounting, Business, and Economics (UII-ICABE) to encourage international collaboration, idea-sharing facilitation, and networking in the field of Accounting, Business, and Economics.

All accepted papers in UII-ICABE will be published in the conference proceeding, there is Proceeding UII-ICABE.

Home (<https://journal.uui.ac.id/icabe/index>)

/ Archives (<https://journal.uui.ac.id/icabe/issue/archive>)

/ Proceeding of The 3rd International Conference on Accounting, Business & Economics (UII-ICABE 2019)

ISBN: 978-623-92254-1-4

Published: February 18, 2020


Articles

System Design and Development of Financial Product Sales Forecasting with exponentially weighted moving average and exponential smoothing method (<https://journal.uui.ac.id/icabe/article/view/14681>)

 1-6



 Dianing Sandya Arisoma, Supangat Supangat, Luvia Friska Narulita

Conceptual models for integration of Data Mining and SEO to Improve E-Commerce Performance (<https://journal.uui.ac.id/icabe/article/view/14689>)


 7-13

 Tri Andjarwati, Agus Hermanto, Vieqi Rakhma Wulan



Corporate Governance, Corporate Social Responsibility and Firm Value: Economic Value Added as the Intervening Variable (<https://journal.uui.ac.id/icabe/article/view/14690>)

 15-22 Isti Rahayu, Desti Anggraeni


Does the Progressive Personal Income Tax Drives Tax Evasion in Indonesia?
(<https://journal.uui.ac.id/icabe/article/view/14691>)

 23-32 Retno Estri, Sartika Djamaluddin


Education Spillovers and Labor Productivity Convergence In Yogyakarta Special
Region and Central Java (<https://journal.uui.ac.id/icabe/article/view/14692>)

 33-40 Joko Susanto, Didit Welly Udjianto


Does Islamic Banking Financing Help the Poor? (<https://journal.uui.ac.id/icabe/article/view/14693>)

 41-50 Achmad Tohirin, Fauzan Husaini


Single Tariff and Tax Compliance of Micro Small and Medium Enterprises in
Indonesia (Case Study in DKI Jakarta Province) (<https://journal.uui.ac.id/icabe/article/view/14694>)

 51-57 Muhammad Yudhy Guztaman, Sartika Djamaluddin

The Influence ERPSim To Student's Learning Outcome in Enterprice Resource
Planning (ERP) Course (<https://journal.uui.ac.id/icabe/article/view/14695>)


 59-70 Noor Endah Cahyawati, Akmal Abdi


Lean Six Sigma Concept in The Health Service Process in The Universal Health
Coverage of BPJS Healthcare (Healthcare and Social Security Agency)
(<https://journal.uui.ac.id/icabe/article/view/14696>)

 71-88 Tantri Yanuar Rahmat Syah, Achmad Nurohim, Dominicus Sutrisno Hadi


Pentagon Fraud Analysis in Detecting Potential Financial Statement Fraud of

Banking Companies in Indonesia (<https://journal.uui.ac.id/icabe/article/view/14697>)

 89-102


 Erna Hidayah, Galih Devi Saptarini

Target Costing to Manage Production Cost in Cassava Fermented SMEs Case in “Kembang Madu” Tapay Industry – Indonesia (<https://journal.uui.ac.id/icabe/article/view/14698>)

 103-110


 Alwan Sri Kustono, Imam Mas’ud, Dwima Nadya Magvira


Analysis on Unemployment and Inflation in Indonesia for The Periode of 1980 -2016 using Philipps Curve Approach (<https://journal.uui.ac.id/icabe/article/view/14699>)

 111-122


 Sarastri Mumpuni Ruchba, Fakhry Hadiyan

Analysis of Factors Affecting the Quality of Audit Results at Internal Control Unit of University of Jember (<https://journal.uui.ac.id/icabe/article/view/14700>)

 123-132


 Septarina Prita Dania, Siti Maria Wardayati, Nining Ika Wahyuni, Anang Candra Arianto, Nuryati Ningsih


Effect of Marketing Mix and Service Quality on Tourist Satisfaction (<https://journal.uui.ac.id/icabe/article/view/14701>)

 133-140


 Muhammad Elfi Azhar, Jufrizen Jufrizen, Muhammad Andi Prayogi, Maya Sari

Personality Characteristics and Locus of Control as The Moderate of Correlation of Time Budget Pressure and Organization Commitment Towards the Dysfunctional Audit Behaviour (<https://journal.uui.ac.id/icabe/article/view/14702>)

 141-158


 Reni Yendrawati, Finda Yumna Ghaita

Policy Analysis of Regional Public Service Agencies (BLUD) at H. Andi Sulthan Daeng Radja Hospital Bulukumba Regency (<https://journal.uui.ac.id/icabe/article/view/14703>)

 159-170


 Andi Faizah, Ifayani Haanurat, Juliani Ibrahim

Ratio of Cash Flow as A Measure in Assessing the Financial Performance of Cigarette Company (<https://journal.uui.ac.id/icabe/article/view/14704>)

 171-176


 Lufriansyah Lufriansyah

Accountability and Transparency in Managing Village Funds in Ngawen, Blora, Central Java (<https://journal.uui.ac.id/icabe/article/view/14705>)

 177-184


 Windyastuti Windyastuti, Lita Yulita Fitriyani, Marita Marita, Mufida Nur Afifah

Analysis of Factors Affecting Local Shopping in North Sumatra Province (<https://journal.uui.ac.id/icabe/article/view/14706>)

 185-193


 Baihaqi Ammy

Stock Price Response to Bank's Health Components Information: Study on Banks Listed in Indonesia Stock Exchange (<https://journal.uui.ac.id/icabe/article/view/14707>)

 194-200

 Putri Deanti Risqi Martono, Zaenal Arifin

The Influence of Product Quality and Promotion on Customer Satisfaction and Its Impact on Customer Loyalty PT. Mahakarya Sejahtera Indonesia (<https://journal.uui.ac.id/icabe/article/view/14714>)

 201-206

 Rihul Jannah, Andi Mappatempo, Ifayani Haanurat


The Influence of Internet Advertising and e-WOM on Perception and Purchase Intention of B2C E-Commerce Costumers in Indonesia (<https://journal.uui.ac.id>)

[/icabe/article/view/14715](#))

 207-218


 Anggara Tegar Rachmat Hidayat, Budi Astuti

Design of HR Performance Measurement System Using Human Resources Scorecard Method (Case Study of PT XYZ) (<https://journal.uui.ac.id/icabe/article/view/14716>)

 219-228


 Ghina Tiyasti Hutami, Christanto Triwibisono, Fida Nirmala Nugraha

The Influence of Competence, Work Discipline and Salary on Nurses' Job Satisfaction and Ability in Providing Service at PT. Zulu Alpha Papa Makassar (<https://journal.uui.ac.id/icabe/article/view/14717>)

 229-236


 Edi Jusriadi, Syafaruddin Syafaruddin, Rahmadiani Rahmadiani


Analysis of the Effect of Internal Control Effectiveness, Appropriateness of Compensation, and Apparatus Morality toward Unethical Behavior and Tendency of Accounting Fraud (<https://journal.uui.ac.id/icabe/article/view/14721>)

 237-250


 Murhandini Lutfi Putri, Ayu Chairina Laksmi

Analysis of Factors Affecting Auditor Switching on Manufacturing Issuers (<https://journal.uui.ac.id/icabe/article/view/14722>)

 251-261

 Wasito Wasito, Siti Maria Wardayati, Nining Ika Wahyu, Dwi Indriani Fidiastutik Wijaya, Dinda Putri Wulan Sari


Effect of Compensation and Discipline on Employee Performance (<https://journal.uui.ac.id/icabe/article/view/14723>)


 263-276

 Muhammad Arif, Putri Endah Syaifani, Yudi Siswadi, Jufrizen Jufrizen


The Influence of Perception of Internal Control and Work Experience on the

Performance of Health Center Employees in Situbondo (<https://journal.uui.ac.id/icabe/article/view/14724>)

 277-286


 Siti Maria Wardayati, Gunarianto Gunarianto, Nur Hisamuddin, Riska Uswatun Khasanah, Liga Robbul Ansori

An Analysis the Reasons Why Indonesia Administrators Commit Fraud (<https://journal.uui.ac.id/icabe/article/view/14725>)

 287-295


 Muhammad Shareza Hafiz, Abdul Halim

Sharia Loss Insurance Model For Small Fishermen (A Case Study of Pelabuhan Ratu and Pangandaran) (<https://journal.uui.ac.id/icabe/article/view/14727>)

 297-303


 Tuti Kurnia, Julvia Siti Fatimah, Anas Alhifni


Bogor City Government Policy Model on Sharia Financing for Micro Enterprises Through Islamic Microfinance Institution (<https://journal.uui.ac.id/icabe/article/view/14728>)

 305-312


 Metti Paramita, Wildan Munawar, Andri Brawijaya

The Effects of Corporate Social Responsibility (CSR) Toward Corporate Image and Customer Response (A Case Study in Waroeng Group Yogyakarta) (<https://journal.uui.ac.id/icabe/article/view/14729>)

 313-333

 Primanita Setyono, Ardyan Barru Puspita


Improving Company Performance through Innovation Capability and Supply Chain Integration (<https://journal.uui.ac.id/icabe/article/view/14730>)


 335-345

 Dessy Isfianadewi, Firdaus Satya Arrachman, Deasy R. Alwani


The Evaluation of One Faculty One Village: The Model to Poverty Reduction in


Yogyakarta Special Region (<https://journal.uui.ac.id/icabe/article/view/14766>)

 347-354


 Rudy Badrudin, Y. Sri Susilo, Rokhedi Priyo Santoso, Amiluhur Soeroso, Lincoln Arsyad

Determinants of Toll Revenues: The Case of PT. Jasa Marga (Belmera Branch) Medan (<https://journal.uui.ac.id/icabe/article/view/14815>)

 355-364


 M. Firza Alpi, Januri Januri, Puja Rizqy Ramadhan


Designing the production costing model for small and medium enterprises in Magelang regency (<https://journal.uui.ac.id/icabe/article/view/14933>)

 365-372

 Chaidir Iswanaji, Muhamad Wahyudi

Determinant of internal auditor's intention to perform whistleblowing: a proposed model (<https://journal.uui.ac.id/icabe/article/view/14376>)

 373-386

 Ardy Qomaruddin, Ataina Hidayati

Current Issue



/WebFeedGatewayPlugin/atom)

(<https://journal.uui.ac.id/icabe/gateway/plugin>



/WebFeedGatewayPlugin/rss2)

(<https://journal.uui.ac.id/icabe/gateway/plugin>



/WebFeedGatewayPlugin/rss)

(<https://journal.uui.ac.id/icabe/gateway/plugin>

Information

About Journal

UII-International Conference on Accounting, Business, and Economics (UII-ICABE) to encourage international collaboration, idea-sharing facilitation, and networking in the field of Accounting, Business, and Economics.

All accepted papers in UII-ICABE will be published in the conference proceeding, there is Proceeding UII-ICABE.

[Home \(https://journal.uii.ac.id/icabe/index\)](https://journal.uii.ac.id/icabe/index) / Editorial Team

Editorial Team

Steering Committee

Prof. Dr. Jaka Sriyana, (Scopus ID: 55589316800), Department of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

Dr. Arief Rahman, Scopus ID: 57188659951 Universitas Islam Indonesia

Siti Nursyamsiah, Universitas Islam Indonesia, Indonesia

Conference Chair

Dr. Achmad Tohirin, (Scopus ID: 54401654300), Department of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

Organizing Committee

Dr. Rifqi Muhammad, Scopus ID: 57207780906 Department of Accounting, Universitas Islam Indonesia, Yogyakarta, Indonesia

Ari Rudatin, Faculty of Economics, Universitas Islam Indonesia, Yogyakarta

Rizki Hamdani, (Scopus ID: 57204320782), Universitas Islam Indonesia, Indonesia

Mustika Noor Mifrahi, (Scopus ID: 57220201639), Department of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

Jaya Addin Linando, Faculty of Economics, Universitas Islam Indonesia, Yogyakarta

Abdur Rafik, (Scopus ID: 57190295865), Department of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia, Indonesia

Yunice Karina Tumewang, (Scopus ID: 57220184100), Department of Accounting, Universitas Islam Indonesia, Yogyakarta, Indonesia

Baziedy Aditya Darmawan, Universitas Islam Indonesia, Indonesia

Aminuddin Anwar, (Scopus ID: 57216964608), Department of Economics, Universitas Islam Indonesia, Yogyakarta

Deni Eko Saputro, Universitas Islam Indonesia, Indonesia

Ana Yuliani, Universitas Islam Indonesia, Indonesia

Nihlah Ilhami, Universitas Islam Indonesia, Indonesia

Editors

Dr. Rifqi Muhammad, Scopus ID: 57207780906 Department of Accounting, Universitas Islam Indonesia, Yogyakarta, Indonesia

Dr. Achmad Tohirin, (Scopus ID: 54401654300), Department of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

Rizki Hamdani, (Scopus ID: 57204320782), Universitas Islam Indonesia, Indonesia

Mustika Noor Mifrahi, (Scopus ID: 57220201639), Department of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

Abdur Rafik, (Scopus ID: 57190295865), Department of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia, Indonesia

Baziedy Aditya Darmawan, Universitas Islam Indonesia, Indonesia

Reviewers

Dr. Abdul Hakim, (Scopus ID: 24830180100), Department of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

Dr. Abdul Moin, (Scopus ID: 57202962053), Department of Management, Universitas Islam Indonesia, Yogyakarta, Indonesia

Dr. Achmad Tohirin, (Scopus ID: 54401654300), Department of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

Dr. Agus Widarjono, (Scopus ID: 57192412368), Department of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

Dr. Arif Hartono, (Scopus ID: 55242350400), Department of Management, Faculty of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

Dr. Arief Rahman, Scopus ID: 57188659951 Universitas Islam Indonesia

Dr. Dekar Urumsah, Scopus ID: 55488845100 Universitas Islam Indonesia, Yogyakarta, Indonesia

Dr. Johan Arifin, Scopus ID: 57217383570 Universitas Islam Indonesia, Yogyakarta, Indonesia

Dr. Rifqi Muhammad, Scopus ID: 57207780906 Department of Accounting, Universitas Islam Indonesia, Yogyakarta, Indonesia

Heri Sudarsono, (Scopus ID: 57216744648), Department of Economics, Faculty of Business and Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

Rokhedi Priyo Santoso, (Scopus ID: 57219865821), Department of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia, Indonesia

Current Issue



(<https://journal.uii.ac.id/icabe/gateway/plugin/WebFeedGatewayPlugin/atom>)



(<https://journal.uii.ac.id/icabe/gateway/plugin/WebFeedGatewayPlugin/rss2>)



(<https://journal.uii.ac.id/icabe/gateway/plugin/WebFeedGatewayPlugin/rss>)

Information

For Readers (<https://journal.uii.ac.id/icabe/information/readers>)

For Authors (<https://journal.uii.ac.id/icabe/information/authors>)

For Librarians (<https://journal.uii.ac.id/icabe/information/librarians>)

The Evaluation of One Faculty One Village: The Model to Poverty Reduction in Yogyakarta Special Region

Rudy Badrudin^{1*}, Y. Sri Susilo², Rokhedi Priyo Santoso³, Amiluhur Soeroso⁴,
Lincoln Arsyad⁵

¹STIE YKPN School of Business, Yogyakarta, Indonesia

²Faculty of Economics, Atma Jaya Yogyakarta University, Yogyakarta, Indonesia

³Faculty of Economics, Universitas Islam Indonesia, Yogyakarta, Indonesia

⁴STIPram, Yogyakarta, Indonesia

⁵Faculty of Economics and Business, Gadjah Mada University, Yogyakarta, Indonesia

*Corresponding author: rudy.badrudin@stieykpn.ac.id

Abstract

Poverty is a multidimensional problem. Poverty should be understood not only in terms of economic disability, but also the failure to fulfill the basic rights and differentiation of treatment for a person or group of people in living a life of dignity. The Government of Yogyakarta Special Region has adopted a right-based approach which means that the state is obliged to respect, protect, and fulfill the basic rights of the poor gradually. However, these efforts are not yet optimal. This study is to evaluate poverty alleviation policies in Indonesia through a One Faculty One Village Model (OFOV), a model to overcome poverty by involving the role of universities in rural and urban life. The sampling method is convenience method in Yogyakarta Special Region based on primary and secondary data in 2018. The sample in this study were community, village government, university students, field supervisor, field assistant program of Student Study Service and Community Service. To test the research hypothesis used two different tests on average with alpha 5%. This study concluded that OFOV has not been optimal due to to reduce poverty in Yogyakarta Special Region.

Keywords: poverty, one faculty one village, student study service, community service

Introduction

Poverty is a problem faced by all countries in the world. Developed and developing countries all face the problem of poverty. Indonesia also faces the problem of poverty. The occurrence of poverty is caused by the condition of helplessness or incapacity of the community in terms of meeting basic needs. According to Arsyad (2017) the disability is helplessness in 1) engaging in productive activities; 2) reaching access to socio-economic resources; 3) determine their own destiny and receive discriminatory treatment; and 4) free oneself from mental and poor cultures and always have low dignity and dignity. That powerlessness and incapacity cultivate the behavior and mentality of msikin leading to the loss of independence and seek and enjoy prosperity in dignity.

Poverty that occurs in Indonesia is almost evenly distributed in every region. This condition becomes a challenge that every local government (local government) must face, both provincial and district and city governments. Similarly, Yogyakarta Special Government (DIY) together with the Government of Gunungkidul Regency, Kulonprogo, Bantul, Sleman, and Yogyakarta City Government also face poverty problem. Based on Central Bureau of Statistics (BPS) data, during the period of 2011-2018, the percentage of poor people in DIY region is higher than the percentage of poor people in Indonesia. During this period the percentage of poor people in DIY averaged 14.10%, while the percentage of poor people in Indonesia reached an average of 11.20%. The highest poverty data in DIY occurred in September 2012 at 15.88%. During the period of 2011-2018, the level of poverty in Yogyakarta (11.10%) and Sleman

(9.20%) was below the national average, while the poverty in Kulonprogo Regency (28.50%), Gunungkidul Regency (21.80%), and Bantul Regency (17.6%) above the national average of 11.20%.

The high average ratio of the poor in DIY affects the inequality of income distribution as measured by the Gini Index. During the period of 2011-2018, the highest Gini index in DIY was recorded in September 2012 at 0.491 (urban), 0.392 (rural), and 0.449 (urban and rural). In March 2018, the GYI Index of DIY was 0.425. This figure increased by 0.002 points when compared with the Gini Index in September 2016 which was 0.423. The Gini Rural Index of DIY is 0.340. This figure increased by 0.006 points when compared with the Gini Index in September 2016 which was 0.334. The urban Gini index and the rural DIY are 0.432. This figure increased by 0.007 points when compared with the Gini Index in September 2016 which was 0.425.

The government of DIY together with regency/city governments has tried to reduce poverty. Various government programs have been implemented and synergized to develop areas that include pockets of poverty. Areas that include poor areas, will be allocated various programs that are empowering. In broad outline Susilo (2013) explained that the poverty reduction strategies that have been implemented by the Government of DIY are 1) increasing the productivity of the poor through various empowerment programs; 2) increasing the purchasing power of the poor through controlling inflation, stabilizing the price of basic commodities, subsidy policies, and social assistance; 3) increasing access to basic services such as education, health, water, and other infrastructure; 4) increasing market access that includes market availability, access to capital resources, and empowerment of MSMEs; and 5) control of population through family planning program (KB) and other related programs.

The poverty alleviation strategy will be optimal if there is synergy and coordination among relevant local government units (SKPD) (Susilo, 2013). In addition, synergy and coordination among stakeholders of DIY and city districts, BPS DIY, Representative Office of BI DIY, Banking or Financial Institutions, Employers or Manufacturers or Associations, Non-Government Organizations (NGOs) and universities. The facts on the ground indicate that the programs implemented are generally run independently. Implementing poverty alleviation programs and anti-poverty programs have not yet taken synergy and coordination. Synergy and coordination are easy to say but difficult to implement.

Poverty reduction program in DIY can be done by optimizing the role of universities. In the DIY region there are 127 universities (public and private) consisting of 21 universities, 5 institutes, 36 high schools, 9 polytechnics, and 56 academies. Optimization of college contribution can be done through one faculty/department one village/sub-village (OFOV) model (Susilo, 2013). This can be interpreted as one faculty/department/study program conducting coaching and empowerment program for one village which belongs to poor category or majority of its population is classified as poor. Each university can choose a village that will be empowered. The election must be tailored to the resources of the college and the potential of the village.

The OFOV model will run well and the results can be optimal, if coordinated with other stakeholders (Susilo, 2013). Universities have human resources, including science and technology, which are reliable but relatively limited in capital or financial resources. For example, MSME development programs by SOEs will be more optimal results if in field assistance involving universities. Similarly, the program of Student Study Service (KKN) and Community Service (abdimas) which is done by universities will be more effective if the work program is prepared in synergy and coordinate with the government work program. The purpose of this research are to 1) to know and analyze the difference in program between KKN and Abdimas and 2) to know and analyze the difference in supporting the program between KKN and Abdimas.

Literature Review

Many studies and articles relate to the problem of poverty, but few studies relate to one faculty one village for poverty alleviation. The problem of poverty is related to the willingness and willingness of the poor to turn into non-poor and local institutional performance around the poor. High-performance local household and institutional participation is needed to support poverty reduction programs. This is an absolute requirement for the success of the poverty reduction program and the promotion of equitable growth as in developing countries such as Bangladesh (Mahi uddin *et al.*, 2015), Indonesia (Ariyani, 2015), Lao (Paavola, 2012) and Burkina Faso (Roark *et al.*, 2001). Local institutions must be able to reduce poverty by increasing the income of the poor through the focus of attention of the poor as producers. Creating job opportunities for permanent jobs at a reasonable wage for the poor is the best way to bring people out of poverty (Karnani, 2011).

Corporate Social Responsibility (CSR) companies can be used to support poverty alleviation programs. Such support will be successful if there is coordination among decision makers. According to Nugroho (2016), One Village One Sister Company (OVOC) program is an effort to reduce poverty level in Kulonprogo Regency which majority are in rural area. This program demands an active government role in developing CSR and community empowerment that has congruence with the character of governance that is rule driven. The government has an important role in carrying out facilitation and monitoring functions. Nasution's (2014) study shows that CSR programs from Bank Indonesia and education, training and monitoring programs on the cultivation undertaken by residents of Srikaton Village of Bengkulu Province from Bengkulu University have not been successful. This happens because the various assistance provided to the community does not make poor people have a creative attitude and economic independently but instead that happens is the emergence of symptoms of dependence on the community itself.

Ma'rif *et al.* (2013) indicates that CSR activities in Semarang City are still carried out independently by their respective companies. Corporate CSR activities coordinated by the government only amounted to 10% of the total existing CSR so that many of the implementation of CSR is less targeted and less in accordance with development goals. This has an impact on the poverty alleviation program in Semarang City. This also happened in West Java Province (Suherman, 2004). The role of the business world through CSR is strategic enough to help the government mobilize and accelerate the regional economy. This will contribute to an increase in employment opportunities and increased purchasing power. However, the weaknesses that occur are the lack of control over the business of the assisted partners, making it difficult for the business development of the community.

The main obstacle that poor households face is the lack of systemic financial support. The weaknesses of formal financial institutions so far include the lack of infrastructure facilities, high transaction costs, and collateral requirements. Access to financial services is an essential component of poverty alleviation and community development. Therefore, it is recommended to establish a Village Bank and be used as a financial inclusion strategy for the development of poor households. The Village Bank will create access to basic financial services to poor households in a sustainable manner through village community trust, relationships, accountability, perfect knowledge, habits, and participation. This is in accordance with Adonsou's findings (2016), Mashigo (2016), Samer *et al.* (2015), Sayvaya (2012), Rooyen *et al.* (2012), and Nawai *et al.* (2012).

Inclusive development is the development of quality, pro-growth, pro-employment, pro-poor, pro-equality, and environmental (pro-environment). Development in many developing countries is an exclusive development, meaning development that takes into account only aspects of economic growth but does not take into account labor absorption, poverty reduction, decreasing inequality income distribution, and the environment so that sometimes there is high economic growth accompanied by unemployment rate, poverty, and high inequality, as well as the damaged environment as a result of the development process.

Inclusive development can be achieved through infrastructure development (Rauniyar, 2010). This also happens in Indonesia, because so far, the Indonesian government has not been optimal in carrying out integrated and connected infrastructure development for the entire territory of Indonesia. The lack of optimal infrastructure development has impacted the achievement of Indonesia's development that has not been inclusive. Therefore, according to Aggarwal (2017), Hasanuddin *et al.* (2013), Wang (2010), and Donaldson (2007), infrastructure development becomes important. According to Aggarwal (2017), the development of rural infrastructure in India has also reduced poverty. According to Hasanuddin *et al.* (2013), infrastructure and socio-economic conditions in Lamongan fishery village, East Java became the non-optimal factor of various government programs in overcoming poverty. According to Wang (2010), infrastructure development such as roads, electricity, ports, villages in West China succeeded in reducing poverty. According to Donaldson (2007), infrastructure development for tourism can reduce poverty in Guizhou and Yunnan China.

According to Abidin (2002), the KKN program has developed and implemented strategic programs for improving the lives of people in rural and suburban areas, which are summarized in the following areas: religion, physical and environmental life, government administration, education, social culture, health, and family planning. Implementation of the program is conducted with various parties or related agencies and field extension officers. The KKN program, both directly and indirectly, both quantitatively and qualitatively, is able to alleviate society from poverty, both material and spiritual poverty. Optimizing poverty alleviation through the KKN program can be pursued by sharpening KKN programs, encouraging the dynamics of community self-reliance, stirring the hard work of the apparatus as a public servant, and increasing student activities (triple helix).

According to Mustofa (2016), the concept of family empowerment in KKN program in which focuses on the field of education, economy, health, environment and religious if well planned and well implemented, the community will be independent and able to utilize the ability and potential so always rely on the help of others or service centers (triple helix). However, the posdaya thematic KKN program implemented by STAIN Jurai Siwo Metro Lampung has not run maximally, so that the goals and targets set can not be achieved significantly. This is due to less in-depth understanding of the committee and Field Supervisor to the concept and technical implementation of the program Posdaya thematic KKN. Based on these descriptions then compiled the research hypothesis as follows:

H1: There is a difference in program between KKN and Abdimas program.

H2: There is a difference in supporting the program between KKN and Abdimas.

Research Method

Research location in Samigaluh District, Kulonprogo Regency and Purwosari District and Panggang District in Gunungkidul Regency of Yogyakarta Special Region, based on the consideration of the number of poor people in 2018. The data used are primary and secondary data. The study sample consisted of community, village apparatus, students, field supervisor, field assistant program of KKN and Abdimas through convenience sampling.

Samples of 100 peoples, 50 peoples each for Kulonprogo Regency and Gunungkidul Regency. Samples for village apparatus are 20 people, KKN and Abdimas 40 students, Field Supervisor 20 persons, and Field Supervisor Assistant 20 peoples. Data analysis in this study using descriptive statistics that can explain the characteristics of observed phenomena or explore the possibility of a relationship of two or more phenomena. Primary data were obtained by interviews based on prepared questionnaires as well as in-depth interviews with representatives of poor communities, local institutions, government agencies, KKN and Abdimas managers, corporate leaders, and NGOs. In addition to interviews, primary data collection is conducted through Focus Group Discussion (FGD). To test the research hypothesis used two different tests on average with alpha 5%.

Results and Discussion

Based on primary data, it was found that from 41 universities with Research and Community Service Institutions (LPPM), sixteen (38.10%) had KKN programs, twenty-four (57.14%) did not have the program, and 4.76% universities do not provide answers. In relation to the KKN program, each university organizes it variably within one academic year. There are 1 times as many as 10 universities (23.81%), 2 times as many as 4 universities (9.52%), 3 times as many as 3 universities (7.14%), and the rest did not answer. Most universities run the KKN programs in DIY (67.67%), some outside DIY (9.52%), and the rest do not provide information.

The average number of students in one time of KKN variation ranged from 100 (16.67%), 101-200 (14.29%), 201-300 (4.76%), and more than 400 students (7.14%). In one time the program jumps in KKN, the universities that use Field Supervisor Assistant services under 10 persons are 7.14%, 11 to 15 persons are 4.76%, 16 to 20 persons are 2.38%, more than 25 persons are 4.76%, while 34 persons others do not provide information. The KKN program is shown in Table 1. Based on Table 1, it appears that some KKN programs are selected by many universities. Partners of KKN program organizers include private companies 23.82%, army/police 7.14%, NGOs 4.76%, other partners 4.76%, and do not answer 59.52%.

Table 1. The KKN Program

No.	KKN Program	%
1.	Development of physical infrastructure	19.05
2.	Improvement of family business skills	33.33
3.	Training and mentoring of agricultural production	21.43
4.	Training and mentoring MSMEs	21.43
5.	Health and environmental education	33.33
6.	Non-physical infrastructure improvement	33.33
7.	Art training	21.43
8.	Education training and mentoring	28.57
9.	Religious training and mentoring	21.43
10.	Other programs	14.29

Based on data of 41 universities, 95.24% universities have work programs implementing Abdimas program, while 4.76% does not have Abdimas program. The Abdimas program conducted in one academic year as much as 1 time there 33.33%, 2 times as much as 26.19%, 3 times as much as 4.76%, not necessarily 30.95%, while 4.76% did not provide information. The involvement of the number of lecturers in one Abdimas activity is less than 5 persons as many as 61.90%, 6 to 10 persons as many as 19.05%, 11 to 15 persons as many as 7.14%, more than 20 persons as many as 7.15%, while 4.76% did not provide information. The involvement of the number of students in one Abdimas activity is less than 10 as many as 38.10%, 11 to 15 as many as 19.05%, 16 to 20 as many as 4.76%, 21 to 25 as many as 2.38%, more than 25 students as many as 14.29%, while 21.43% did not provide information. The Abdimas program is presented in Table 2. Based on Table 2, it appears that some of the Abdimas programs were selected by many universities. Partners of Abdimas program organizers include private companies 26.82%, army/police 4.14%, NGOs 6.76%, other partners 2.76%, and do not answer 59.52%.

Table 2. The Abdimas Program

No.	Abdimas Program	%
1.	Development of physical infrastructure	16.67
2.	Improvement of family business skills	38.10
3.	Training and mentoring of agricultural production	19.05
4.	Training and mentoring MSMEs	57.14
5.	Health and environmental education	40.48
6.	Non-physical infrastructure improvement	30.95

7.	Art training	26.19
8.	Education training and mentoring	30.95
9.	Religious training and mentoring	19.05
10.	Other programs	26.19

Based on Table 1 and Table 2 and an explanation of the involvement of other parties in supporting the KKN and Abdimas program, a statistical test was conducted to examine whether there is a difference between the 10 programs of the KKN and Abdimas and the support of others in the KKN and Abdimas program. Test results are presented in Table 3.

Table 3. Research Hypothesis Testing Results

Hypothesis	P_value	Resluts
H1	0.2149*)	Rejected
H2	0.1151*)	Rejected

Source: Adapted from Table 1, 2, and an explanation of the other supports in KKN and Abdimas program.

*) Significant at α 5%.

Based on Table 3, hypothesis 1 and hypothesis 2 are rejected. There seems to be no difference between the 10 KKN and Abdimas programs and there is no difference in LPPM to support in KKN and Abdimas programs. This shows that KKN and Abdimas programs run by LPPM are the programs that villagers need. Likewise with hypothesis 2 that there is no difference in support of other parties in supporting the program of KKN and Abdimas. That is, others view that the program KKN and Abdimas an important program for the village community. This is in accordance with the results of the survey that the majority (85.71%) of the respondents from the university agree if the program of KKN and Abdimas can be integrated with the poverty reduction program in DIY. Based on Table 3, these findings support to study of Mahi uddin *et al.* (2015), Ariyani (2015), Paavola (2012), and Roark *et al.* (2001) who explained that high-performance local household and institutional participation is needed in support of poverty reduction programs; the study of Nugroho (2016), Nasution (2014), Ma'rif *et al.* (2013), Suherman (2004) who explained that the role of others through CSR activities can be used to support poverty alleviation programs; the study of Adonsou (2016), Mashigo (2016), Samer *et al.* (2015), Sayvaya (2012), Rooyen *et al.* (2012), and Nawai *et al.* (2012) who explained that limited access to financial services is an essential component of poverty alleviation and community development; the study of Aggarwal (2017), Hasanuddin *et al.* (2013), Wang (2010), Rauniyar (2010), and Donaldson (2007) who explained that infrastructure development in rural areas supports poverty reduction programs; and the study of Mustofa's (2016) and Abidin (2002) who explained that the university has developed and implemented strategic KKN programs for improving the living standards of people in rural and suburban areas.

Based on Table 3, there appears to be external involvement to support KKN and Abdimas programs. This is supported by survey results as shown in Table 4 which shows the synergy between outsiders and universities in supporting poverty reduction programs.

Table 4. Survey Results of Institution Program

No.	Institution	Program	%
1.	Bappedda of Regency/City	Poverty reduction	73.81
2.	Bappedda of Province	Poverty reduction	61.90
3.	Bank Indonesia	CSR	64.29
4.	Banking	CSR	73.81
5.	Business	CSR	76.19
6.	Agency related	Poverty reduction	69.05
7.	Other	Poverty reduction	16.67

The results of the survey to the villagers, village, and NGO respondents indicated that most (89%) of respondents supported OFOV as KKN and Abdimas (Table 1, 2 and 4) programs in reducing village poverty, although not yet optimal. This is due to several factors, namely 1) not all universities have run KKN and Abdimas programs, 2) KKN and Abdimas activities only once in one academic year, 3) synergicity with others not yet optimal, 4) limited implementation time, 5) adjustment schedule of program activities with community activities, and 6) most of the people want to work programs for infrastructure and infrastructure development, but due to limited work program resources, focus on counseling, training, education, and mentoring.

Conclusion

Based on the findings and discussion it is concluded that there is no a difference in program between KKN and Abdimas program and there is no a difference in supporting the program between KKN and Abdimas. So that, the contribution and role of university assistance in DIY in various programs to reduce poverty in DIY has not been optimal due to some internal and external university inhibiting factors. In ordering that the contribution and role of university facilitation in DIY in various programs to reduce poverty in DIY become more optimal is to implement a continuous OFOV strategy, synergize, and coordinating with all stakeholders. The OFOV strategy can be applied to support various programs to reduce poverty in DIY by optimizing triple helix.

References

- Abidin, Z. (2002), "Optimalisasi Upaya Pengentasan Kemiskinan Melalui Program Kuliah Kerja Nyata (KKN): (Studi Empirik Kegiatan KKN IAIN Sunan Kalijaga di Daerah Istimewa Yogyakarta)," *Aplikasia: Jurnal Aplikasi Ilmu-Ilmu Agama*, 3(2), 193-224.
- Adonsou, F.D., and Kevin S. (2016), "Financial Development and Poverty Reduction in Developing Countries: New Evidence from Banks and Microfinance Institutions," *Review of Development Finance*, 6, 82-90.
- Aggarwal, S. (2017), "Do Rural Roads Create Pathways out of Poverty? Evidence from India," *Working Paper*, Indian School of Business, Hyderabad, India, September 2017.
- Ariyani, N., Akhmad F., Bambang J. and Irfan S.B. (2015), "Evaluation of Poverty Alleviation Programs Using The Rappoverty Method," *Jurnal Ekonomi & Kebijakan Publik*, 6(2), 181-197.
- Arsyad, L. (2017), *Ekonomi Pembangunan*, Ed. 5, UPP STIM YKPN; Yogyakarta.
- Donaldson, J.A. (2007), "Tourism, Development and Poverty Reduction in Guizhou and Yunnan," *The China Quarterly*, 190, 333-351.
- Hasanuddin, N.L., Novesty N., and Happy R.S. (2013), "Is it Possible to Eradicate Poverty in the Fishermen Village?," *International Journal of Environmental Sciences*, 4(2), 123-130.
- Ma'rif, S., Agung S., Novida W., and Rennu N.H. (2013), "Kajian Kebijakan Corporate Social Responsibility (CSR) di Kota Semarang," *Riptek*, 7(2), 11-35.
- Mustofa, I. (2016), "Efektifitas Kuliah Kerja Nyata (KKN) Mahasiswa STAIN Jurai Siwo Metro Berbasis Pos Pemberdayaan Keluarga (Posdaya)," *Proceedings*, The International Conference on University-Community Engagement 2-5 Agustus 2016.
- Karnani, A. (2011), "Reducing Poverty Through Employment," *Innovations*, 6(2), 73-97.

- Mahi uddin, Md., Mustafa M.C., and Afzal A. (2015), "The Impact of Rural Development Program on Poverty Alleviation: A Case of Bangladesh," *Global Journal of Management and Business Research: An Administration and Management*, 15(4), 17-24.
- Mashigo, P. and Humayun K. (2016), "Village banks: a financial strategy for developing the South African poor households," *Banks and Bank Systems*, 11(2), 8-13.
- Nasution, F.S. (2014), "Corporate Social Responsibility (CSR) dan Ketergantungan Masyarakat Miskin," *Skripsi*, Fakultas Ekonomi Universitas Bengkulu.
- Nawai, N. and Mohd N.M.S. (2012), "Factors Affecting Repayment Performance In Microfinance Programs in Malaysia," *Procedia - Social and Behavioral Sciences*, 62, 806– 811.
- Nugroho, B.A. (2014), "CSR Membangun Desa Kajian terhadap Program CSR *One Village One Company* di Kabupaten Kulon Progo," *Tesis*, Magister Pembangunan Sosial dan Kesejahteraan Fakultas Ilmu Sosial dan Ilmu Politik Universitas Gadjah Mada.
- Paavola, M. (2012), "The Impact of Village Development Funds on Community Welfare in the Lao People's Democratic Republic," *Working Paper*, Faculty of Agriculture and Forestry of the University of Helsinki, 23 February 2012.
- Rauniyar, G. and Ravi K. (2010), "Inclusive Growth and Inclusive Development: a Review and Synthesis of Asian Development Bank Literature," *Journal of the Asia Pacific Economy*, 15(4), 455-469.
- Roark, P.D., Karim O., and Xiao Y. (2001), "Can Local Institutions Reduce Poverty? Rural Decentralization in Burkina Faso," *Working Paper*, The World Bank and the Environment and Social Development Unit, Africa Region, September 2001.
- Rooyen, C.V., R. Stewart, and T.D. Wet. (2012), "The Impact of Microfinance in Sub-Saharan Africa: A Systematic Review of the Evidence," *World Development*, 40(11), 2249–2262.
- Samer, S., Izaidin M., Syaiful R., M.R. Muhamad, Sarah H., and Nlizwa R. (2015), "The Impact of Microfinance on Poverty Reduction: Empirical Evidence from Malaysian Perspective," *Procedia-Social and Behavioral Sciences*, 195, 721–728.
- Sayvaya, I. (2012), "Does Microfinance Reduce Poverty in Lao PDR? Case study of Village Development Funds (VDFs) at Sukuma District Champassak Province, Lao PDR," *International Journal of Development Issues*, 14(3), 215-230.
- Suherman, M. (2004), "Peranan Corporate Sosial Responsibility (CSR) dalam Menurunkan Angka Kemiskinan di Jawa Barat," *Mimbar*, 12(3), 317–332.
- Susilo, Y, S. (2013), "Menanggulangi Kemiskinan di DIY: Peran UMKM dan Perguruan Tinggi dalam Penanggulangan Kemiskinan di DIY," Goysen Publising; Yogyakarta.
- Wang, J. (2010), "Sustainable Development, Poverty Reduction, and Infrastructure in Western China," *Chinese Economy*, 43(3), 6-30.