

ABSTRACT

The purpose of this study was to determine whether the size of cooperatives and cooperative types affect the quality of the internal control system of cooperatives. This study uses a cooperative size and type of cooperatives as independent variables and the quality of the internal control system as the dependent variable. Cooperative size seen from the number of turnover per year owned. Based on the turnover, the size of the cooperative is divided into a large cooperative, medium, and small. While the types of cooperatives are distinguished based on common activities and economic interests, so that cooperatives can be divided into five types, namely, consumer cooperatives, savings and loan cooperatives, producer cooperatives, service cooperatives, and cooperative marketing.

The population in this study were all located in the district cooperative Purworejo. Selection of a sample of 75 cooperatives using random sampling method. Hypothesis testing performed by descriptive statistical analysis and two-way ANOVA method.

Statistical test results showed that the size of the cooperatives and cooperative type does not affect the quality of internal control systems. Testing of internal control system based on the size of cooperatives obtained F value 1.087 with a significance of 0.343 (above 0.05) it was concluded there was no difference in quality between the cooperative system of internal control large, medium, and small. Testing for the internal control system based on the types of cooperatives obtained with a significance value of 0.635 F 0.533 (above 0.05) it was concluded there was no difference in the quality of internal control system as seen from the types of cooperatives.

Key words: Accounting, Cooperatives, Internal control, Governance.