

## **ABSTRACT**

*The purpose of this research was to determine whether the sizes of cooperative and cooperative types affect to the quality of the internal control system of cooperatives. This research used the cooperative sizes and type of cooperatives as independent variables and the quality of the internal control system as the dependent variable. Cooperative size were seen from the number of turnover per year owned. Based on the turnover, the sizes of the cooperative is divided into: the large cooperative, the medium cooperative, and the small cooperative. While the types of cooperatives were distinguished based on the common activities and economic interests, so that cooperatives can be divided into three types, namely: cooperative employee, savings and loan cooperatives, and departemen of cooperative effort.*

*The population in this research were all the cooperative that located in the Semarang city. The sample of this research were 91 cooperatives using random sampling method.. Hypothesis testing performed by using kruskall wallis method.*

*Statistical test results showed that the size of the cooperatives does affect to the quality of internal control systems and corporative type did not affect to the quality of internal control systems . Testing of internal control system based on the size of cooperatives obtained chi-square value 0,573 with a significance of 0,751 (above 0.05) it can be concluded there was 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 60,084 chi-square 0.00 (under 0.05) it was concluded there was no difference in the quality of internal control system as seen from the types of cooperative.*

*Key words: Accounting, Cooperative, Internal control.*