

## **ABSTRACT**

*The success of cooperatives can be measured by the number of members and the remaining operating results (SHU), good capital management, well-systematic organizational management, increased business volume, and what roles cooperatives have played for the community or the surrounding environment. The purpose of this study was to determine the effect of the cooperative's internal control system, the size of the cooperative, the type of cooperative, and the education level of the cooperative's employees on the success of cooperative business in the city of Bogor with a quantitative qualitative research method, carried out on active cooperatives registered at the Department of Cooperatives and SMEs, Bogor city. namely as many as 528 cooperatives with 1 cooperative only 1 administrator who became the respondent. Determination of the research sample using the sampling technique saturated (census), the population of this study as many as 528 or at least get 53 respondents. Data analysis using multiple linear regression with hypothesis testing through the F test and t test. The results of this study indicate that the cooperative's internal control system simultaneously, the size of the cooperative, the type of cooperative and the education level of the cooperative's employees have an effect on the success of cooperative efforts in the city of Bogor. As for the partial internal control system of cooperatives, the type of cooperatives and the education level of cooperative employees have a significant effect on the success of cooperatives in Bogor city. While the size of the cooperative does not affect the success of cooperative business in the city of Bogor.*

*Keywords : Internal Control System, Size, Type, Employee Education Level, and Business Success.*

## **ABSTRAK**

Keberhasilan koperasi dapat diukur melalui banyaknya anggota dan Sisa Hasil Usaha (SHU), pengelolaan modal yang baik, manajemen organisasi yang tersistem dengan baik, peningkatan volume usaha, serta peranan apa saja yang sudah dilakukan koperasi untuk masyarakat atau lingkungan sekitar. Tujuan penelitian ini adalah untuk mengetahui pengaruh sistem pengendalian intern koperasi, ukuran koperasi, jenis koperasi, dan tingkat pendidikan karyawan koperasi terhadap keberhasilan usaha koperasi di kota Bogor dengan metode penelitian kualitatif yang dikuantitatifkan, dilakukan terhadap koperasi aktif yang terdaftar di Dinas Koperasi dan UKM kota Bogor yaitu sebanyak 528 koperasi dengan 1 koperasi hanya 1 pengurus yang menjadi responden. Penentuan sampel penelitian memakai sampel teknik jenuh (sensus) maka populasi penelitian ini sebanyak 528 atau sekurang-kurangnya mendapat 53 responden. Analisis data menggunakan regresi linear berganda dengan pengujian hipotesa melalui uji F dan uji t. Hasil penelitian ini menunjukkan bahwa secara simultan sistem pengendalian intern koperasi, ukuran koperasi, jenis koperasi dan tingkat pendidikan karyawan koperasi berpengaruh terhadap keberhasilan usaha koperasi di kota Bogor. Adapun secara parsial sistem pengendalian intern koperasi, jenis koperasi dan tingkat pendidikan karyawan koperasi berpengaruh signifikan terhadap keberhasilan koperasi di Bogor kota. Sedangkan ukuran koperasi tidak berpengaruh terhadap keberhasilan usaha koperasi di kota Bogor.

Kata kunci : Sistem Pengendalian Intern, Ukuran, Jenis, Tingkat Pendidikan Karyawan, dan Keberhasilan Usaha.