

ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana Standart Operasional Prosedur Pemberian dan Pembayaran hutang di Koperasi Avia Sejahtera dalam upaya pengendalian internal untuk mengatasi permasalahan keterlambatan hutang dan untuk mengetahui apakah sistem operasional prosedur sudah berjalan dengan baik. Teknik pengumpulan data dilakukan dengan cara Pengumpulan Data yang terdiri dari Survey lapangan atau Observasi, Wawancara, Dokumentasi. Data-data yang dikumpulkan dianalisis dari Standar Operasional Prosedur Koperasi kemudian dibandingkan dengan akar permasalahan yang dihadapi. Berdasarkan hasil pembahasan penelitian diketahui bahwa standart operasional prosedur yang dijalankan oleh koperasi avia sejahtera rata – rata telah disetujui oleh anggota koperasi tapi masih banyak yang kurang memahami tentang standar operasional prosedurnya, sehingga perlu dilakukan sosialisasi bagi seluruh anggota koperasi. Saran untuk Lembaga Koperasi dan jajaran manajemen didalamnya agar dapatnya dilaksanakan sosialisasi berhubungan dengan aturan yang telah ditetapkan dikoperasi terutama kepada anggota koperasi yang baru bergabung agar anggota semakin memahami peraturan dan tata tertib yang diberlakukan dikoperasi avia Sejahtera.

Kata kunci : Standar Operasional Prosedur Koperasi , Pembayaran Dan Pemberian Hutang

ABSTRACT

This study is entitled Analysis of the procedure for granting and paying debts in an effort to improve internal control in the Avia Sejahtera cooperative, Aviation Polytechnic of Surabaya with problems Standard Operating Procedures that are run on the Avia Sejahtera cooperative are still not optimal because there are still many cooperative members who are late in paying debts to the cooperative and are still there are arrears that haven't been resolved last year.

This study aims to find out how the Standard Operating Procedures for Giving and Paying Debts in Avia Sejahtera Cooperative in an internal control effort to overcome the problem of debt delays and to find out whether the operational procedure system is running well. Data collection techniques carried out by means of data collection consisting of field surveys or observations, interviews, documentation and questionnaires with a Likert Scale method using questionnaires. The data collected were analyzed from the Cooperative Operational Procedure Standards associated with the results of respondents cooperative members and then compared with the root problems encountered. Based on the results of the research discussion, it is known that the standard operating procedures carried out by the Avia Sejahtera cooperative have been agreed by the members of the cooperative on average but there are still many who do not understand the standard operating procedures, so it is necessary to conduct socialization for all members of the cooperative.

Keywords : Standard Operating Procedures for Cooperatives , Payment and Debt