

ABSTRAK

ANALISIS TINGKAT KESEHATAN KOPERASI SIMPAN PINJAM BERDASARKAN PERATURAN DEPUTI BIDANG PENGAWASAN KEMENTERIAN KOPERASI DAN USAHA KECIL DAN MENENGAH REPUBLIK INDONESIA NOMOR: 06/Per/Dep.6/IV/2016

(Studi Kasus di Credit Union Kridha Rahardja Tempat Pelayanan Yogyakarta
Periode 2015-2017)

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Tujuan dari penelitian ini adalah untuk mengetahui tingkat kesehatan Credit Union Kridha Rahardja Tempat Pelayanan Yogyakarta periode 2015, 2016, dan 2017. Para pemakai informasi laporan keuangan perlu mengetahui kondisi kesehatan koperasi untuk melihat manfaat ekonomi yang diberikan koperasi. Bagi pemerintah penilaian tingkat kesehatan koperasi merupakan kewajiban sehingga mempermudah pemerintah melakukan pemantauan terhadap perkembangan koperasi.

Jenis penelitian adalah studi kasus. Data diperoleh dengan wawancara, observasi, dan dokumentasi. Teknik analisis data yang digunakan adalah mengacu pada Peraturan Deputi Bidang Pengawasan Kementerian Koperasi dan Usaha Kecil dan Menengah Republik Indonesia Nomor: 06/Per/Dep.6/IV/2016 tentang pedoman penilaian kesehatan koperasi dan unit simpan pinjam koperasi.

Hasil penelitian menunjukkan bahwa pada tahun 2015 predikat tingkat kesehatan Credit Union Kridha Rahardja Tempat Pelayanan Yogyakarta adalah "Dalam Pengawasan Khusus", dengan jumlah skor 50,70. Pada tahun 2016 dan 2017 berpredikat "Dalam Pengawasan", dengan jumlah skor 63,55 dan 65,05.

Kata Kunci: Tingkat Kesehatan Koperasi, Credit Union

ABSTRACT

**ANALYSIS OF THE HEALTH LEVEL OF SAVINGS LOAN
COOPERATIVES BASED ON THE REGULATION OF THE DEPUTI
FIELD OF SUPERVISION OF THE STATE MINISTRY OF
COOPERATIVE AND SMALL AND MEDIUM ENTERPRISE OF
REPUBLIC INDONESIA NUMBER: 06/Per/Dep.6/IV/2016**

(A Case Study at Credit Union Kridha Rahardja The Place of Service in
Yogyakarta)

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The purposes of this research was to find out the level of healthy Credit Union Kridha Rahardja the Place of Service in Yogyakarta in 2015, 2016, and 2017. The users of financial reporting information needed to know the health condition of the cooperative to look the economic benefits provided by the cooperative. For the government, the assessment of the health levels of the cooperative was an obligation to make it easier for the government to monitor the development of the cooperative.

The study was a case study. Data was obtained through interview, observation, and documentation. The data analysis technique employed in this study was a comparison technique based on the Regulation of the Deputy Field of Supervision of the State Ministry of Cooperative and Small and Medium Enterprise of Republic Indonesia Number: 06/Per/Dep.6/IV/2016 about the guidelines for the health assessment of cooperatives and units of savings and loans.

Based on the analysis, it was found that in 2015 Credit Union Kridha Rahardja the Place of Service in Yogyakarta with a total score of 50,70 was categorized as "Under Special Supervision". In 2016 and 2017 with a total score of 63,55 and 65,05 was categorized as "Under Supervision".

Keywords: The Health Level of Cooperatives, Credit Union