

MEANING ACCOUNTABILITY OF COOPERATIVE BEHIND THE MEETING MEMBERS ANNUAL

Abdul Azis
Mataram University
azis.angga@gmail.com

Ahmad Rifa'i
Mataram University

Firmansyah
Mataram University

Abstract

Annual Meeting of Members (RAT) is an annual event co-operative. Implemented to hold accountable the execution of duties by the board, in the management of the cooperative for one financial year. This provision has been clearly set out in the regulations. But the fact there are many cooperatives that do not implement them due to lack of awareness, sense of responsibility and the ability of the board to manage the cooperative. The research aims to find and understand the meaning the accountability of cooperative, through accountability the board to the members in the implementation of the RAT. By using qualitative research approach phenomenological study. Informants in this study consisted of the officials Cooperative Department , the board and members of the cooperative. Based on result observation, interview and documentation obtained that accountability of cooperative can be understood as a form the transparency form cooperatives to members. Hasil penelitian ini diharapkan dapat memberikan efek dalam meningkatkan kesadaran dewan dan anggota koperasi untuk melaksanakan RAT, and increasing transparency of cooperatives institutions through accountability of the board. On the other hand this research is also expected to become one of the reference material in the development of cooperatives in Sumbawa district.

Keywords: Annual Meeting of Members, Accountability of Cooperatives, Transparency, Meaning

1. Introduction

The presence of cooperative institutions from the outset in Indonesia, had been directed to favor the economic interests of the people known as the economically weak. This group is usually derived from the group of middle-class lower society. By many cooperatives, believed to be in tune with the culture and the livelihood of the nation Indonesia. It contains hope for self help, cooperation in the common interest (mutual assistance), and some other moral essence. Not a few people know about the cooperative although not necessarily the same of understanding, moreover also only a small portion of the population of this nation is capable of cooperatives correctly and consistently (Tambunan, 2009).

Since independence achieved, the cooperative organization has always gained its place in the economic structure and receive special attention from the government. Various forms of attention and assistance has been given, so that the cooperative is able to carry out the role in the Indonesian economy, and able to play its function as an instrument of economic struggle of the people who aim to maintain and improve the welfare of its members. Ultimately expected to improve the welfare of society at large. This is consistent with the purpose of cooperatives to promote the welfare of members in particular and society in *umumnya* and to help build a national economic order in order to realize an advanced society, equitable and prosperous.

Cooperatives as one of the organizations that are not only concerned with profit alone and has its own characteristics, visible in the function and its role as mandated in the Law No. 25 of 1992, the including is to build and develop the economic potential members in particular and society in general. Cooperative is a form of business entity be based nationality, togetherness and is a popular economic organization of social character. The principle of unity in the cooperative reflect cooperativeness and solidarity for a common goal (Sularti, 2006). According Annisa (2012) co-operative is the most ideal business activities in which members act as producers as well as consumers as well and owners too.

Empowerment is a structured and sustainable cooperatives is expected to harmonize the structure of the national economy, accelerate national economic growth, reduce unemployment and reduce poverty (Annisa 2012). Cooperatives as one of the sectors in the national economy, as well as government and private sector, expected to contribute meaningful and able to become the cornerstone

of the national economy. This is reflected in the government's efforts, which has provided a boost to the growth and development of cooperatives. Although in practice it is still far short of expectations, but the cooperative is expected to act in accordance with its function in realizing the founding goals.

According to Nasution (2008:3) the shape of the purpose of the cooperative is expected that the development of cooperatives, the later not only contributes to economic growth, but also create economic equalization and empower of society. As a constitutional mandate to build economic and social democracy, cooperatives are given greater attention, in order to increase participation significantly, especially in national economic development.

The government's task in building and developing cooperatives as business entity as well as a popular economic movement is to create a professionally managed cooperative by applying the principle of openness, transparency and accountability that can be recognized, accepted and trusted by the members in particular and by society at large. One indicator of the implementation of the application of these principles is through the organization of a meeting of members on a regular basis. Because on the members' meeting, the board conveying accountability of the tasks that have been mandated previously by members, as well as with members to plan activities for the next fiscal year.

Accountability management system of cooperatives in the regulations have been issued by the government through institutions / agencies. One of regulations about Application of Cooperative Accountability, explained that in order to improve cooperative management more powerful, effective, and responsibility, cooperative should increase confidence in the members and the community as well as government, it is necessary to the implementation of an orderly and sustainable accountability based on principles of cooperative governance and good management.

According to the Permenkop SME No. 20 / Per / M.KUKM / IX / 2015 on the application of cooperative accountability clause (6) states that the accountability system cooperative done as accountability to Member Meeting, Investor and Government. Accountability is one of the foundations of the cooperative creation of a trust to members and the community as well as government, so it is needed in the management of cooperatives. Without accountability it is quite possible the management trust a cooperative will cease. Addressing the importance of accountability, then from an accounting

perspective, is seen as accountability media, which is related to the effort activities generate information in order to accountability (accountability).

According to Harun (2009:8) The concept of accountability will run if accompanied by not only the capacity and awareness of executive duties, but also require serious attention of the assignor and the consequences of the tasks that have been performed. More Harun (2009:8) explains the concept of accountability is a concept that comprehensively require the responsibility of the giver and executor of duty. The concept of accountability will become empty of meaning if the capacity of the executor (agent) is limited or restricted and awareness of the consequences of executing tasks are not accompanied by serious attention of the parties concerned in this case the assignor (principal). Given the importance of the meeting of members as a form of cooperative democracy, it requires the participation and active role of members to establish cooperatives, one way is to hold accountable the board through the implementation of Member Meeting.

Members as owner and user of cooperative services require accountability in the form of financial statements, to determine the wealth of cooperatives, cooperative debt and the deposits development of paid and the business of services is entitled to cooperative members. Likewise, in this case the government agency in charge towards of cooperatives, the accountability of board in the form of financial statements is required as an ingredient in fostering and evaluation. In this case the soundness of cooperative and ranking of cooperative. report of the manajement that can be justified in this case is a report that has been recognized and endorsed by the members through Member Meeting.

Based on report the Department of Cooperatives SMEs NTB in position December 31, 2016 that the number of cooperatives in NTB is 4,187 units consisting of as many as 2,472 active cooperative units, whereas the inactive cooperatives as many as 1,715 units and which has been carrying out annual members' meeting as many as 1,302 units. As for Distric of Sumbawa amounted to 392 units consisting of a total of 207 active cooperative units, whereas the inactive cooperatives as many as 185 units and that has carried out an annual member meeting as many as 104 units. According to the Head of Department of Cooperatives SMEs NTB, cooperatives are considered inactive because they never held the Annual Members Meeting (RAT) over two years, does not have the location of office and members

of the cooperative are clear and do not have reports (www.republika.co.id, 2015). In sites of GemaJustisia some of the causes the cooperative of inactivity among others :

First, the issue of confidence the members to of board. It can be seen from the less open the board to of members. Board to deviate from the annual members' meeting agreement and acts beyond its authority. This affects adversely with of the development of cooperatives because the board is accountable to the reciprocation the cooperative.

Secondly, the awareness of members is very less. This happens due to the formation of cooperatives not be socialized and cooperative education are clear to members. Of course, this resulted in less familiar member of the rights and obligations of the cooperative. Members do not feel as owners of the cooperative. So do not care about the development of cooperatives.

Third, the loss of the business unit . This is a mistake in managing the business run by the cooperative. the management is not competent in their field the cooperative efforts so that the resulting financial meltdowns cooperative (www.gemajustisia.com, 2015).

Cooperatives do not carry out a meeting of members caused by several things, among others : ketidaktahuan dalam pembuatan laporan keuangan (bertuahpos.com, 2015), do not run of cooperative according to the principles of cooperative, the board had a personal interest, fraud of by the board (jateng.tribunnews.com, 2016), busyness of the management, weak human resources administrators in reporting, misappropriation of funds by the board (www.klikbontang.com, 2015), caretaker was not there, merger of the cooperative specialized agencies of the employees' (www.solopos.com, 2016).. The existence of the address is not clear, the internal conflict of management or members, in debt receivables with third parties, the ability of human resources of administrators, participation / role of the members is not, the dishonesty of administrators and members (www.pikiran-rakyat.com, 2014). This adds to the problem in a growing numbers of active cooperatives and development of cooperatives implement the member meeting. Meeting of Members of cooperatives is one form the accountability of board to members, on the other hand that Member Meeting is the highest authority in the cooperative life system, the focus of this research is to see and observe how the cooperative accountability through the implementation of the members' meeting.

Accountability is built requires active participation and involvement of all stakeholders, one way to implement the accountability of committee for the duration of its duties. Related to the livelihood of cooperatives that Member Meeting be shall held at least 1 (one) time in one financial year, especially to ask for information and accountability of the board in carrying out its mandated tasks. So in this study

formulated a research question is how the meaning of accountability of cooperatives through the implementation of the members' meeting.

Given that the committee tasked and empowered to manage the cooperative and accountable to members through Member Meeting, The other party of members well as the owner and cooperative services users, has the right to ask the accountability of board by the Meeting of Members, then the purpose of this research is to know and understand the meaning of accountability through the implementation of cooperative members' meeting.

2. Theoretical Framework and Hypothesis Development

2.1. Accountability of Cooperative

At the practical level, the implementation of accountability mechanisms to whom a given the accountability (principle-agent relationship) has given rise to various zones of accountability. Accountability mechanisms are also often expressed as the relationship between the forum and actor. The focus is not on whether the actor has done accountable procedures, but if they more are rated accountable by forum. When accountability mechanisms entered the parliament, the technical term is political accountability. For a region as the judicial known is term the legal accountability. At the time of entering the mechanism of administrative regions known term is administrative accountability (Widyatama et al., 2016:203).

Accountability is an obligation to provide an explanation of the implementation of the responsibility for those who entrust responsibility (Widyatama et al., 2016:203). Meanwhile, according to Permenkop SME No. 20 / Per / M.KUKM / IX / 2015 explained that accountability is an obligation of the entity to account for the embodiment of success and failure of the mission of the organization in achieving the goals and objectives that have been established through a media of accountability is implemented periodically. Accountability cooperative according to Law No. 25 of 1992 concerning Cooperatives Article (25) mention that the meeting of members have the right of to ask of accountability the supervisory and board of about the management of cooperatives. Furthermore Article (26) the Members Meeting held at least once within one (1) year, and held no later than six (6) months after the fiscal year.

Once the importance of accountability according Harun (2009: 7) can not be denied that accountability has become a very popular jargon, as well as the demands for accountability has become a central theme voiced by consumer society, NGOs, students and ordinary people, the state enterprise / private as well as various state institutions / government. This is supported by the results of the research Paranoan (2015:214) that accountability is an important principle that should be applied to almost all sectors, both public, private and civil society, is intended as a form of accountability. While the research results of Satria & Sasmito (2016) that the impact of the implementation of accountability in cooperatives, among other things, the increase in productivity and loyalty of members of the cooperative. Linkages with financial accountability is a form of accountability to stakeholders, as all incoming and outgoing funds must be accounted for and presented in a comprehensive manner (Mardiyah and Tarmizi, 2016).

Results of research conducted by (Purnomosidi, Triyuwono and Kamayanti, 2015) judging from the quality of service implementation, accountability has eroded its meaning, meaning that the service provider can not be held accountable for services performed quite well, like trying to make the quality of service according to the wishes of society. Therefore, according to (Purnomosidi, Triyuwono and Kamayanti, 2015) still needed a high awareness of the apparatus implementing the public service, to be accountable for the work that has been imposed upon them. Because according to research results Mardiyah & Tarmizi (2016) hollow accountability gives opportunities for corruption, deprivation of rights, to cause discord.

Accountability in a business entity devoted to the interests of the owners or shareholders, the entity formed in order to maximize the welfare of the owners or shareholders, so it must present relevant information to the owners or shareholders. According Widyatama et al., (2016) that accountability is a form of accountability that must be done by all entities. This is done as a form of accountability that has been carrying out fiduciary duties and obligations in accordance with the mandate given by the grantor. In simple terms, accountability is the provision of information and disclosure (disclosure) on the activities and performance of the organization to the parties concerned (Purnomosidi, Triyuwono and Kamayanti, 2015). Thus the general accountability can be interpreted as being responsible of an event or action performed to another parties.

Cooperative as a legal entity is obliged to provide accountability reports to the members of as the Board, as a measure of success of the operations of the cooperative (Sartono, 2015). the Cooperative management have to submit the report of cooperative manajement for one financial year to the members through the Annual Members Meeting (RAT). Cooperative members can assess the results of such management, whether to accept or reject such accountability. This is according to Randa & Daromes (2014) reminds individuals or organizations on the importance of accountability in order to increase trust and acceptance of each other within an organization or between organizations in the wider community.

2.2. Transparency

Transparency is a very important concept, because the basic principle of transparency shows the actions of the company to be able to provide information needed by all stakeholders. Transparency contain elements of disclosure (disclosure) and the provision of information in a timely, adequate, clear, accurate and diperbadingkan and easily accessible to stakeholders (Hamdani, 2016). Transparency is an openness the process of managing management, primarily public management, to build the access management process so that the flow of information in and out commensurate. So in the process of transparency, not only information provided by the organizer of public management but the public has the right to obtain information of public interest. So that this awareness will change perspective the public management in the future. Society no longer passively wait for information but they are entitled to know everything about decisions and the public interest (Sitorus, Nasution and Windha, 2013).

Transparency in the conduct of cooperative requires disclosure of the board in the process of decision-making or policy and report on its performance, so that members can find out and assess and supervise its implementation. Transparency will eventually create accountability between management and members, so that the welfare of members of the cooperative can be realized. According to Hamdani (2016:73) transparency is a commitment to ensure the availability and transparency of information is important for the parties concerned regarding the company's financial condition and managing accurate, clear and timely.

2.3. Concept of Meaning

Through the ability of human intellect seeks to interact with using the sign as a tool for a variety of purposes. One of those goals is to communicate with others as a form of adaptation to the environment. When we communicate with others, at least other people can understand the intent of our message is the appropriately. So that communication can be accomplished, humans should create a message in the form of signs (language, word). The messages conveyed man, encouraging others to create their own meanings related to the message. More and more people share the same code, the more the system using the same sign, so closer the meaning that comes on every person (Khoyin, 2013:105).

The Meaning is the meaning or intent knotted on a word, then the meaning of the object is very intertwined and fused together. If a word can not be linked with the object, a particular event or situation then we can not derive the meaning of the word (Tjiptadi, 1984:19 in Riadi, 2013). According to Ullmann (2014: 65) meanings the play a role, thus meaning it should be considered as a guide of relationships are contextual.

According to Palmer (1981: 5) quoted Aminuddin (2015: 15) the meaning in its entirety has three levels of existence. At the first level, the contents of the abstract into the activities to reason the logically to contribute the proposition of true. The second level, the meaning is the content of a form of language. At the third level, meaning the content of communications becomes able to produce certain information. Relationships three components consistent with the fact that the language was originally an abstract sound which refers to the presence of certain symbols, Symbols of a set of systems that have a particular order and relationships, and a set of symbols that have the shape and the relationship to associate their particular meaning.

3. Research Method

This study is a qualitative study, as presented by (Chariri, 2009:9) that qualitative research is research conducted in a particular setting, which exists in real life (naturally) with the intention of understanding the phenomenon. According to Denzin & Lincoln (2009:2) Qualitative researchers study objects in their natural context, and seeks to understand, or interpret phenomena, seen from the side of

meaning that put human to him. Qualitative research process involves significant efforts such as asking questions and procedures, collecting specific data from informants, analyze the data inductively from the themes that were particular to general themes and interpret the meaning of data (Creswell, 2010:4). It means trying to understand the phenomenon of what is experienced of the research subjects, for example; behavior, perception, motivation, action more holistically and descriptive in the form of words and language, in a specific context naturally and by utilizing various natural methods (Maleong, 2014:6).

Researchers used a phenomenological approach which is the view of thinking with emphasis on human experiences, in terms of the nature of human experience that everyone will see the reality of different situations and at different times (Jailani, 2013:42). The viewpoint of each person is different (subjectively) on something, researchers adhering to the phenomenological approach emphasizes the subjective aspect of human action. The phenomenological believe that reality is socially constructed, and the result of interaction between people from one another. According to (Gunawan, 2015:71) that phenomenology seeks to understand the true meaning of an experience and emphasizes the deliberate awareness on the experience, because experience it contains showing out and consciousness into being based on memories, description and meanings. Phenomenology is used to capture the true meaning of what is visible, and must be able to know the meaning behind habits of the people through the symptoms visible (Triyuwono *et al.*, 2016).

Qualitative research can not be separated from the existence of the research instrument, which will be used to obtain data when it entered the stage of data collection in the field. For the purposes of data collection, researchers using and combining the two types of data are primary data and secondary data. Researchers acting as an instrument and act as collecting and analyzing data. Besides, the researchers positioned itself as an observer qualitative. Qualitative observations are observations in which researchers directly down to the field to observe the behavior and activities of individuals in the study site (Creswell, 2010:267). The observations made are participatory observation. The presence of researchers to interact with subjects (researched) are expected to provide a more complete understanding.

Determination of informants using purposive sampling technique, followed by using snowball sampling technique. Informants are people who have the knowledge, skills and understanding in answering the problems studied, because the informant senantisa directly related to the issues, and selected from the apparatus of Trustees, Officers and members of the cooperative.

Data was collected by observation, interview and documentation. To establish the validity of (trustworthiness) of data required examination techniques based on specific criteria. According to (Maleong, 2014:324) examination technique used data consists of four criteria: (1) The degree of confidence (credibility), (2) Keteralihan (transferability), (3) Dependence (Dependability), (4) Certainty (confirmability). Sebagai perbandingan data, maka pengujian validitas data dilakukan dengan menggunakan triangulasi. Then the data were analyzed using analysis of interactive data submitted by Huberman and Miles (1984) in Sugiyono (2011: 246)) suggests that activity in qualitative data analysis performed interactively in conjunction with the data collection process and runs continuously until complete, so that the data is already saturated. This means that these activities are carried out during and after data collection.

4. Results

Cooperatives in the operations, required to be transparent and open to members and to the general public for the survival of the cooperative. Through the implementation of a meeting of members is one way to give confidence from various circles. Surely the meetings be open and transparent, both in terms of implementation of the work program and in terms of the disclosure of financial statements.

Meeting members of in the cooperative organizational structure is the highest authority. dual role are conducted the cooperative members are as owners and as well as service users. As the owner, the direction and the general policy of cooperatives that determines is the agreement of members. Directions and policies are decided through deliberation and consensus in the meeting members. As a member is as the cooperative customers and service users, should be able to feel the benefits of the services of the cooperative. Interests of members to attend a meeting of members is to ascertain whether the cooperative work program in accordance with the expectations of members and managed well or

not. If the Board in the undertake cooperative efforts smoothly and in accordance with the expectations and interests of its members, then the member should provide support to board. But if it is not cooperative efforts in line with expectations and interests of the members as well as benefiting only the few people or board only, then members can discuss in the Member Meeting. If indeed members feel concerned and want the progress of the cooperative to increase welfare. Then through Member Meeting is the most appropriate forum to discuss the issue.

The mechanism in the implementation of the members' meeting must keep the values and principles of cooperatives themselves. In the sense of the decisions taken and implemented in a way or mechanism and to follow the rules or regulations set by the institution. Transparency can also mean that the information relating to the organization's easy and free and accessible to them that are affected by the policy of the organization. In the life order cooperative the decisions about the mechanism or how cooperative institutions to provide information to its members organized and set out in a collective agreement through a meeting of members. Transparency will reduce opportunities for fraud, transparency can also be beneficial for the sustainability of cooperatives because the members feel confident and secure in transact with cooperative. When members already feel they have against the cooperative, then to gain the support and active participation of members can be improved.

Transparency and accountability are interrelated to one another. Transparency refers to the freedom of information, the accountability is accountability to be related with the public in any activity undertaken (Maani, 2009). In the context of cooperative institutions, if a cooperative has been transparent, then it needs to be properly accounted for in order to obtain a clear and remove any doubt. A question that may need to be raised is how far member as the owner as well as consumers and customers to assess measures of transparency and the accountability of management, about the implementation responsibility to be the mandate given by the members of the cooperative? It really depends on transparency.

Members can assess the actions of the manager is accountable or not, depends on the ability of members to understand what was done by the cooperative board, why dillakukannya, and how far the action was in accordance with the work plan agreed in advance. If members can not understand what is done by the board, understand the rationality of act it, and compared with the agreed work plan, it will

be difficult to assess the accountability of the board action. Here transparency have an important role in the development of accountability, because the cooperative board to create transparency it at least enables members to know his actions, rationality of the act, and compared with a previously agreed. As disclosed Dwiyanto (2014:228) without transparency there will be no the accountability.

Transparency by Maani (2009) has at least three critical aspects: (1) relating to the availability of information (availability of information); (2) clarity of roles and responsibilities among the necessary of transparency; and (3) systems and capacities behind the results as well as a guarantee that the information is tersistematis. These three critical aspects are interconnected, because of the availability of information systems alone are not enough if there is no explanation of the role and responsibilities of each part involved in the various processes that take place / occur.

What was done by the cooperative institution in roles and responsibilities, must also demonstrate accountability. For cooperatives, accountability is the obligation of the board to report their activities to the members, and the right of the members to ask for the board accountability in performing tasks and mandate that has been given by members, which is the essence of democracy in cooperatives. In this case, when the cooperative institutions already accountable, basically also already include the dimensions of transparency. As expressed by informant of 7PLR as follows :

("...alhamdulillah karena mungkin hasil kerja sama pengurus dan proaktifnya anggota dalam keseharian itu yang membuat RAT bisa lebih lancar, jadi sebenarnya RAT itu puncak saja, tergantung bagaimana pelayanan pengurus terhadap anggota, ketika anggota dalam membayar kewajibannya, terus ketertiban pengurus dalam hal pembukuan terutama jangan sampai ada yang protes, saya sudah bayar sekian kenapa saldonya beda dengan catatannya, itu yang kita khawatirkan, biasanya juga kami pengurus berdasarkan amanah anggaran dasar anggota berhak mengetahui posisi kas, simpanan pada pada bank,... kan ada transparansi antara pengurus dan anggota karena koperasi ini bukan miliknya pengurus..... makanya wajib adanya transparansi antara pengurus dengan anggota, anggota berhak mengetahui posisi kas sekalipun,...")

("... thank God because it may be the result of cooperation of management and proactive members in everyday life that makes RAT can be more smoothly, so actually the peak RAT, depending bagaimana board services to members, while members in paying their obligations, continue to order the board in terms of bookkeeping especially do not there is a protest, I already pay so why balances in different from the record, that we worry about, they are also our board based on the mandate statutes members are entitled to know the position of cash, deposits at the bank, ... there is transparency between management and members because it is not his cooperative board therefore required transparency between board members, members are entitled to know the cash position though ... ")

Based on the above, gives us descriptions is the transparency and accountability is basically : First, part of his duties of the Board to (a). account for what is done in ways that open (transparent); (b) showing what it was in the form of reports or explanations, all of which is an obligation to fulfill the rights of members. Second, the form of the right of members to (a) obtain information in the form of accountability for what is done by the managers of cooperatives, and (b) are satisfied with all the policy of managing the cooperative, since each stage of the processes of cooperative management always inform the member and the conversely member has also the right to exercise control over every process. It absolutely can not be separated between what is done by the board with an the right and the interest of members in it. When the board did not report or do not inform their members about what he did, or did not satisfy members, or can not accommodate the interests of its members so is disappointing, then by itself means it violated the right of members.

The employment contract between board (agent) to the member (prinsipal) were agreed at a meeting of members, is the beginning of even basic of controls of accountability and transparency the cooperative. Of course, in the sense of control in a democratic cooperative principles, where the board of cooperative, trying to provide services and guarantee the rights of its members, which all boils down to the welfare of members in particular and society in general as the purpose of the presence of a cooperative institution itself. With such a concept is what is done by the board should be based on what is desired and should always be communicated to members via the members' meeting, and performed in the principles of transparency. In this context, it should always be available or open space and opportunity to enable members to convey their aspirations to the board, where the at the same time the board is obliged to accommodate and provide services to its members.

5. Conclusions, Implications And Limitations

5.1. Conclusion

1. Accountability is not only the ability of one party to carry it out, but must be balanced between the principals (the principal) and the recipient of the mandate (agent). In the sense that the ability to give the responsibility of the agent must be able to be understood by both of these responsibilities by the principal.

2. Accountability cooperative in the implementation RAT teh meant of as a form the transparency of cooperative institutions, where the board should be able to give an account with the open on the implementation of its mandated tasks in the meeting of members previous.

5.2. Implications

From the results of this study are expected to contribute or benefits to various parties, including theoretical contributions in the development of literature study on the accounting of cooperative particularly regarding the accountability of cooperative. On the other hand the results of this study can contribute to the parties concerned on the existence of cooperatives, especially officials of Trustees cooperative in empowering and developing cooperative. Special to the cooperative movement the hope this research can bring awareness to the board and members to be able to motivate each other in an effort to increase accountability, especially through the implementation of the members' meeting.

5.3. Limitation

Given this research more on efforts to understand the meaning the accountability of cooperative, and have not been able to explore cooperative constraints in implementing accountability, therefore it is recommended that the following research carried out by using quantitative research approaches.

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