

ABSTRACT

The purpose of this study was to determine the effectiveness of internal control system on a cooperative. This research was conducted in co-operatives located in Palembang regency. The number of samples taken 30 samples cooperative, with purposive sampling method. Analysis technique used deskriptif statistic the form frequency and mean. The results of the analysis found that the internal control system has been applied effectively in the cooperative studied through an analysis of each of the questions.

Keywords: effectively internal control system, saving and loan cooperative.