

Implementation of Controlling Management and Techniques to Increasing the Effectiveness of Cooperative Supervision

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Abstract— The aims of this Research to identify the implementation of supervisory management criteria and effective supervision techniques to increase the effectiveness of Cooperative supervision. Research methods, data collection techniques used are: interviews, questionnaires and observations. Data were analyzed descriptively to find the level of supervision. The results of the study are the effectiveness of Cooperative supervision carried out by applying supervision techniques is quite effective, and implementing supervision management is effective, and the TMP Rate is effective. These results are far from expectations, which are very effective so that in the future implementation of supervisory management criteria and effective supervision techniques will be implemented to increase the effectiveness of Cooperative supervision.

Keyword - management supervision, technique supervision,, effectiveness, supervision, cooperatives.

I. INTRODUCTION

The total reform of the cooperative in accordance with the mandate of President Joko Widodo must be realized real, it requires the quality of cooperative supervision to produce quality cooperatives [1]. Quality cooperative reforms can be realized if the elements of supervision run well and are strong. Supervision of cooperatives can implement reasonable decisions, implementation of Cooperative Income and Expenditure Budget, organizations agreed upon in member meetings and mandate of the Act [2]. Cooperatives are expected to become the pillars of the Indonesian economy, cooperatives as pillars, the main buffer / backbone of the economy [3]. Cooperatives are considered by the government as a tool for the country's economic development, especially in reducing poverty in rural areas and are able to solve uneven income distribution between

rural and urban areas [4]. The success of cooperatives depends on the level of participation of its members [5]. Participation of members in cooperative life is very important to contribute in achieving cooperative goals or cooperative success [6]. The success of cooperatives is also seen from the commitment of its members to cooperatives and members' trust in cooperative management [7]. Member participation has a significant effect on the success of Cooperatives [8, 9, 10, 11]. This requires effective supervision, without effective supervision it can adversely affect both the cooperative itself and the loss of its members. Supervision can involve internal parties of the organization called internal supervision. But in the perspective of good governance, that is not enough. Good supervision needs to be done both internally and externally.

Until 2017, the Bali Provincial Cooperative Office had dissolved 517 cooperative businesses in nine regencies and cities in Bali, including Badung Regency 15 cooperatives including many categories. Dissolution was carried out because the responsibility of the management at the Annual Member Meeting (AMM) was unclear, the management escaped, avoiding responsibility. The AMM is held to account for the management of cooperatives and the implementation of Cooperative Income and Expenditure Budget to its members, as well as measuring the performance of the management regarding the development of the remaining results of operations, assets, equity, development and activeness of members, and others. Cooperative supervisors must actively encourage, educate and motivate administrators to implement AMM, if they do not implement AMM supervisors are questioned about their functions, professional expertise, work

experience, and independence and management and supervision techniques. Good supervisors are supervisors who can anticipate mistakes, misuse, abuse in cooperatives long before all of them occur, it is necessary to do research to achieve effective supervision must implement management criteria and effective supervision techniques [12, 13]. Related to this, a study was conducted on the level of effectiveness of the implementation of management criteria and supervision techniques of the Cooperative.

Research problem formulation: Are supervision management criteria and effective supervision techniques implemented to increase the effectiveness of Cooperative supervision? Research objective: to identify the implementation of supervisory management criteria and effective supervision techniques to increase the effectiveness of Cooperative supervision.

II. RESEARCH METHODS

Data collection techniques used are: interviews, questionnaires and observations. Data Analysis, qualitative data before analysis is transformed into quantitative data in the form of scale. Each variable is made into five categories based on the Likert scale. The average scale score used in the questionnaire is scale five, which is Very No Agree weight value 1, Not Agree weight value 2, Enough weight value 3, Agree weight value 4, Strongly agree weighting value 5. Average score (Rs) obtained through calculation is equal to 0.8. The calculation is obtained through the following formula: $R_s = R(\text{weight}) / M$, Where: R (weight) = biggest weight-smallest weight, M = number of weight categories. Calculation of the average score for a scale of five or likert scale is as follows: $R_s = (5 - 1) / 5 = 0.8$. The average score is used in the range of decision scales. Data were analyzed descriptively [14] to find the effectiveness of supervision.

III. RESEARCH RESULTS AND DISCUSSION

Based on the data collected, it was then analyzed using supervisory techniques, supervisory management models to determine the effectiveness of cooperative supervision in Badung Regency.

The dimensions of the technique of monitoring the collected data are processed into a simple tabulation analysis as presented in Table 1.1

Based on the results of the tabulation, Table 1.1 then determines the average dimensions of the supervision technique as follows.

$$\begin{aligned} \text{IIX T1)} &= 564 / 128 = 4,41 \\ \text{IIX T2)} &= 492 / 128 = 3,84 \\ \text{IIX T3)} &= 480 / 128 = 3,75 \\ \text{IIX T4)} &= 372 / 128 = 2,91 \\ \text{IIX T5)} &= 380 / 128 = 2,97 \\ \text{IIX T6)} &= 396 / 128 = 3,09 \\ \text{IIX Supervision Technique} &= 3.49 \end{aligned}$$

The X value of the supervision technique dimension produced is 3.49. This value is in the range of decision scales from 3.4 to 4.2, in Table 1.2.

TABLE 1.2 TMP MODEL DECISION SCALE

Criteria	Scale Range
Very Ineffective	1,0 – 1,8
Not Effective	1,8 – 2,6
Effective enough	2,6 – 3,4
Effective	3,4 – 4,2
Very Effective	4,2 – 5,0

Source: results of processing

Thus it can be said that Cooperative supervision carried out by applying supervision techniques is effective.

The management dimension of monitoring the collected data is processed into a simple tabulation analysis as presented in Table 1.3. The results of tabulation in Table 1.3 are then determined by the average response management supervision dimension, namely:

$$\begin{aligned} \text{IIX (M1)} &= 384 / 128 = 3,00 \\ \text{IIX(M2)} &= 508 / 128 = 3,97 \\ \text{IIX(M3)} &= 456 / 128 = 3,56 \\ \text{IIX(M4)} &= 356 / 128 = 3,78 \\ \text{IIX(M5)} &= 448 / 128 = 3,50 \\ \text{IIX (Supervision Management)} &= 3.36 \end{aligned}$$

The X value of the supervisory management dimension produced is 3.36. This value is in the range of decision scales 2.6 to 3.4 can be seen in Table 1.2, it can be said that Cooperative supervision carried out by implementing supervision management is quite effective.

Supervisory techniques, supervisory management models Rate, an effective element of supervision in terms of technical and supervisory management dimensions, the two elements are averaged as follows:

Supervisory techniques, supervisory management models Rate = (value x supervision technique + value x supervision management) / 2 = 3.49 + 3.36 / 2 = 3.43. The value of the supervisory techniques, supervisory management models rate obtained is 3.43. This value is in the scale range from 3.4 to 4.2 which means it is effective.

Empirical conditions are effective in implementing supervision techniques and are quite effective in implementing the criteria for supervision management and supervisory techniques, supervisory management models is effective, these results are far from expectations, which are very effective in a scale ranging from 4.2 to 5.0.

TABLE 1.1 DIMENSIONS OF SUPERVISION TECHNIQUES

Attrib utes	Weight	Respondent						X1	X2	X3	X4	X5	X6
		A	B	C	D	E	F						
STS	1	0	4	0	0	0	0	0	4	0	0	0	0
TS	2	0	20	28	64	64	56	0	40	56	128	128	112
CS	3	8	8	8	32	24	20	24	24	24	96	72	60
S	4	60	56	60	12	20	36	240	224	240	48	80	144
SS	5	60	40	32	20	20	16	300	200	160	100	100	80
Total		128	128	128	128	128	128	564	492	480	372	380	396

Source: Results of survei (data processed)

Description: A = Through the Report System, B = Suddenly, C = Direct supervision, D = Physical supervision, E = Special supervision, F = Through Budget

TABLE 1.3 DIMENSIONS OF SUPERVISION MANAGEMENT

Attributes	Weight	Respondent					X1	X2	X3	X4	X5
		A	B	C	D	E					
STS	1	0	0	0	0	0	0	0	0	0	0
TS	2	68	20	48	92	36	136	40	96	184	72
CS	3	8	4	4	4	12	24	12	12	12	36

S	4	36	64	32	0	60	144	256	128	0	240
SS	5	16	40	44	32	20	80	200	220	160	100
Total		128	128	128	128	128	384	508	456	356	448

Source: Results of survei (data processed)

Description: A = Determination of implementation standards, B = Determination of measurement ctivities, C = Measurement of implementation of real activities, D = Comparison implementation of activities with standards, E = Taking Corrective Actions.

Empirical is due to the lack of professional internal supervisors in supervising the implementation of supervision techniques in the case of Through the Report system, Suddenly, Direct supervision, Physical supervision, Special supervision, Through Budget; especially the implementation of sudden surveillance techniques and special supervision.

Sudden financial oversight such as a sudden cash check that is contained in the cash audit report, first take the cash book, ask if there are receipts and expenses that have not been recorded, if already, close the general cash book, ask for trial balance and calculate cash, can be counted by counting by the cashier witnessed by the supervisor, calculated by the supervisor witnessed by the cashier or calculated together. After that, the gem of the same money is specified to fill in the cash audit report. If there is a difference ask the cause of the difference and browse to see it. Mutation evidence both on the revenue side and on the expenditure side is re-examined and added up again and cross checks with the account and do corrective / adjustment actions if necessary.

Special supervision, supervision targets are less focused on strategic supervision points, meaning that the monitoring system must focus on areas where standard deviations occur most often or which will result in the most fatal failures.

The supervisory body in implementing management management is still less professional in terms of: Establishment of standard implementation, Determination of activity measurement, Measurement of implementation of real activities, Comparison of implementation of activities with standards, Correction action taking, especially implementation of stipulation supervision management standard for implementing and taking corrective actions.

Determination of implementation standards as a benchmark for evaluating the results of less focus include: a) physical standards including service quantity, number of subscriptions or service quality, b) monetary standards covering labor costs, operating

costs, gross profit, operating income, etc., c) standards of time include the speed of service or the deadline for a job to be completed.

Taking corrective action on the results of supervision carried out by the internal supervisory body has not explained the monitoring of follow-up results of supervision, this is very necessary to find out how far the supervised object is responsive to the results of monitoring and how far the steps taken Supervision should refer to problem-solving procedures, namely: finding problems, finding causes, making countermeasures, making repairs, checking the results of improvements, preventing similar problems from arising.

Besides being less professional, he also lacked focus in conducting supervision because the Cooperative's internal supervisory body did not only hold a role as a supervisor, on the other hand they also worked in other agencies. In line with the results of the study [15] that, the work of the regulatory body as a side assignment (service). Professionalism is realized and enhanced through professional education and training organized by routine and periodic professional education and training institutions in continuity with the updated material [16].

The absence of supervisory operational standard procedures (SOPs) is used as a reference for the supervisory body in carrying out its duties to be sustainable. This was also revealed in the results of the study [17, 18]. The study [19] of the effectiveness of the supervisory body as an internal auditor has been carried out 86.27% effectively and 13.73% is less effective. In line with [20, 21] which examines the effectiveness of the functions of the supervisory body as an internal auditor in overseeing the provision of credit to LPDs in Denpasar City. The effectiveness of supervisor performance can be improved through supervisory professionalism, effective supervision management, and effective supervision techniques [22].

IV. CONCLUSIONS AND SUGGESTIONS

Based on the results and previous discussion it can be concluded that the Cooperative supervision carried out by implementing supervision techniques is quite effective, and implementing supervision management is effective, and the TMP Rate is effective. These results are far from expectations, which are very effective so that the effectiveness of supervision of the Cooperative is not optimal.

Related to the conclusion that the level of effectiveness is less than optimal, it can be suggested

that supervisors should increase professionalism, carry out sudden supervision techniques and special supervision on points of strategic supervision, implement supervisory management, establish standard implementation, take corrective actions and monitor follow-up monitoring results and standard operating procedures (SOP) supervision.

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