



Assistance in the Preparation of Performance Reports at KOPKAR Poliplas Makmur Santosa in Semarang Regency

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Abstract: *This community service activity aims to provide assistance to the Employees' Cooperative (Kopkar) Poliplas Makmur Santosa in systematically preparing a cooperative performance report in accordance with the principles of good cooperative governance. The challenges faced by the partner include the absence of measurable performance indicators, the lack of a sustainable performance evaluation system, and limited understanding among the management regarding the preparation of a comprehensive performance report. The implementation methods of this activity include identifying the partner's needs, conducting training on the development of performance indicators, and providing technical assistance in preparing the cooperative's performance report. The results of the activity indicate an improvement in the management's understanding of the importance of performance measurement and their ability to compile a more structured annual performance report. It is expected that this assistance will enhance the accountability and transparency of the cooperative's management and support its long-term sustainability.*

1. INTRODUCTION

Semarang Regency is one of the 29 regencies and 6 cities in Central Java Province. It is located between 110°14'54.74" and 110°39'3" East Longitude, and 7°3'57" to 7°30'0" South Latitude. The total area of Semarang Regency is 95,020.674 hectares, accounting for approximately 2.92% of the total area of Central Java Province. The administrative capital of Semarang Regency is located in Ungaran. Administratively, the regency is divided into 19 sub-districts (kecamatan), 27 urban villages (kelurahan), and 208 rural villages (desa).

The boundaries of Semarang Regency are as follows: to the north, it borders Semarang City and Demak Regency; to the east, it borders Grobogan and Boyolali Regencies; to the south, it borders Boyolali and Magelang Regencies; and to the west, it borders Magelang and Kendal Regencies. The elevation of the region ranges from 500 to 2,000 meters above sea level, with the lowest point located in Candirejo Village, Pringapus District, and the highest

point in Batur Village, Getasan District. The average annual rainfall is 1,979 mm, with approximately 104 rainy days per year. These conditions are largely influenced by the regency's geographic location, which is surrounded by mountains and rivers.

The Poliplas Makmur Santosa Employees' Cooperative (KOPKAR) is based in Gedanganak Village, East Ungaran District, Semarang Regency, Central Java Province. It was established on February 20, 1999, based on its Articles of Association, ratified by the Ministry of Cooperatives and Small and Medium Enterprises through Decree No. 036/BH/KDK.11.1/II/1999. On December 19, 2007, the Articles of Association were amended, as stated in Notarial Deed No. 41 before Notary Ny. O. Hartati, SH, in Ungaran. This amendment was approved by the Ministry of Cooperatives and SMEs via Decree No. 53/BH/PAD/XIV.23/188.4/III/2008, dated March 27, 2008. The cooperative's membership covers all employees of PT. Poliplas Makmur Santosa in Semarang Regency.

The cooperative is founded on Pancasila and the 1945 Constitution, and operates on the principle of kinship. Its purpose is to improve the welfare of its members in particular and society in general, while also serving as a people's economic movement and contributing to the development of the national economy. To achieve these goals, the cooperative manages a retail unit (waserda) and a savings and loan unit, and also cooperates with other cooperatives or business entities.

The objective of this community service activity is to strengthen the managerial capacity and governance of the Poliplas Makmur Santosa Employees' Cooperative (KOPKAR) through structured assistance in the preparation of a systematic and measurable cooperative performance report. This assistance is intended to help cooperative management understand the importance of Key Performance Indicators (KPIs), prepare data-driven performance reports, and develop a sustainable evaluation system to improve the effectiveness and efficiency of cooperative management. The expected benefits of this activity include:

1. For the Office/Agency Overseeing Cooperatives:
 - Availability of complete and up-to-date cooperative data as a basis for establishing long-term cooperative development strategies.
 - Clear information to serve as a reference for setting priorities in the distribution and development of cooperative programs.

2. For Cooperative Customers/Service Users:

- As a form of assurance regarding the cooperative's credibility in conducting business transactions with customers or service users.

3. For the Cooperative Itself:

- To identify internal organizational issues and serve as a foundation for future organizational development and improvement.
- To serve as a credential for receiving priority consideration in government cooperative programs.

4. For Banking and Financial Institutions:

- Can be used as a key reference for credit disbursement and capital funding decisions for cooperatives.
- Can serve as an indicator in the implementation of foster-parent credit schemes for small-scale financing to the wider community through cooperatives.

2. METHOD

According to Law No. 25 of 1992, a cooperative is defined as *“a business entity consisting of individuals or cooperative legal entities, whose activities are based on cooperative principles as well as serving as a people's economic movement based on the principle of kinship.”* The interpretation of the cooperative principles as explained in the 1992 Cooperative Law (Arifin Sitio dan Tamba Halomoan, 2001) includes the following:

1. Voluntary and Open Membership

Membership in a cooperative must be voluntary and open to all. This means there should be no coercion or forced participation. Any member has the right to withdraw from the cooperative if they no longer wish to be a member, in accordance with the cooperative's Articles of Association and Bylaws (AD/ART).

2. Democratic Member Control

Cooperatives are managed democratically, reflecting the kinship principle. Financial and operational management must be transparent. Both management and members must be open with each other, especially regarding the Annual Member Meeting (RAT) and the

distribution of the cooperative's surplus (Sisa Hasil Usaha/SHU), to ensure fairness and avoid conflicts of interest.

3. Equitable Distribution of Surplus (SHU)

The cooperative's surplus is distributed fairly, based on each member's participation. Members who are more actively involved in the cooperative will receive a larger share of the SHU, while those who participate less will receive a smaller portion.

4. Limited Return on Capital

Cooperative administrators may receive limited compensation for their services. This return is derived from the funds entrusted by the members and managed to generate profit. However, because cooperatives are based on kinship, no party—including managers, administrators, or members—should be disadvantaged.

5. Autonomy and Independence

Cooperatives are self-reliant and independent, not under the control of or dependent on any external institutions. They establish their own organizational structure and manage their own business activities. This principle of independence aims to improve the welfare of the members.

6. Member Economic Participation through the Annual General Meeting

The Annual General Meeting (RAT) represents the highest authority in the cooperative, ensuring democratic control. Through this meeting, members receive transparent information about the cooperative's financial performance and development, particularly the SHU, thus fostering collective accountability and trust.

7. Cooperation Among Cooperatives

A cooperative can achieve growth and excellence by collaborating with other cooperatives or institutions that share similar goals. For instance, savings and loan cooperatives that work together can yield mutual benefits through such partnerships.

2.1. Ratio Analysis

Ratio analysis can be used to assess a company's financial position in comparison with similar companies or within the same industry. The average financial position serves as an indicator of the level of financial management relative to peer companies. The ratios

commonly used include measures of liquidity, solvency, profitability, and financial activity. One of the guidelines for preparing cooperative financial statements is based on the (Peraturan Menteri Dan KUKM, 2006)

2.1.1. Liquidity Ratios

According to (Irham fahmi, 2012), liquidity refers to a company's ability to meet its short-term obligations. The purpose of measuring liquidity ratios is to assess a company's ability to fulfill its short-term liabilities. Liquidity ratio calculations are based on financial statements, particularly the working capital reflected in current assets and current liabilities. The current ratio is used to determine a company's ability to pay obligations that are due soon using its current assets. The current ratio is calculated by dividing current assets by current liabilities. According to (Kashmir, 2017), the objectives and benefits of liquidity ratios are as follows:

1. To measure the company's ability to pay obligations or debts that are due in the near term when collected.
2. To assess the company's ability to meet short-term obligations using total current assets — meaning the amount of liabilities due within one year or less compared to total current assets.
3. To evaluate the company's ability to pay short-term liabilities using current assets, excluding inventories or receivables, as these are considered to have lower liquidity.
4. To compare the amount of inventory with the company's working capital.
5. To determine how much cash is available to repay debts.
6. To serve as a tool for future planning, especially regarding cash and debt planning.
7. To observe the company's liquidity condition and position over time by comparing it across different periods.

2.1.2. Solvency Ratios or Leverage Ratios

According to (Kamaludin, 2011), the solvency ratio provides a measure of the funds provided by the owners compared to the funds provided by creditors.

Financing through debt impacts the company because debt comes with fixed obligations. The purpose of the solvency ratio is to measure the extent to which a company's assets are financed by debt or external parties. The source of information for calculating the solvency ratio includes the balance sheet and the income statement. The Total Debt to Total Assets Ratio (debt ratio) is used to measure the percentage of funding that is financed through total debt in relation to total assets.

2.1.3. Profitability Ratio

According to (Kashmir, 2017), profitability ratios are used to assess a company's ability to generate profits. This ratio also provides a measure of the effectiveness of a company's management. It is reflected in the profits generated from sales and investment income. The purpose of measuring profitability ratios is to evaluate how effectively a company is managed to generate profits. Profitability is the end result of various policies and decisions made by the company. Other ratios may provide useful insights into the effectiveness of a company's operations, but profitability ratios combine the effects of liquidity, activity, and solvency. Return on Equity (ROE) is the most important financial ratio or the "bottom line," which is measured by dividing net income by equity or owner's capital. Return on equity is used to measure the rate of return on investment.

2.2. Performance

Performance is: "A statement that presents the actual outcome of certain personal or group activities over a specific period of time. This result should be compared to a budget or standard measure derived from several assumptions during the same period" (Minister of State for Cooperatives, Small and Medium Enterprises of the Republic of Indonesia, 2015) regarding the Criteria and Indicators for Cooperative Ranking Evaluation. The approach used in this community service activity is data collection based on performance instruments according to the Regulation of the Minister of State for Cooperatives, Small and Medium Enterprises of the Republic of Indonesia (Regulation of the Minister of State for Cooperatives, Small and Medium Enterprises of the Republic of Indonesia, 2015).

2.2.1. Performance Measurement Instruments

1. Cooperative Institutional Aspect (weight: 30) includes:
 - (a) Legal Entity Status
 - (b) Member Participation
 - (c) Organizational Tools
 - (d) Work Programs and Strategic Plans
 - (e) Standard Operating Procedures (SOP)
 - (f) Management Operational Standards
 - (g) Member Meetings
 - (h) Education and Training
 - (i) Membership Growth Ratio
 - (j) Cooperative Awards in the last 3 years
2. Cooperative Business Aspect (weight: 25) includes:
 - (a) Business Legality
 - (b) Integration of member business activities with other member businesses
 - (c) Integration of member businesses with the cooperative's business
 - (d) Business Volume Growth
 - (e) Production or Service Capacity Growth
 - (f) SHU (Surplus from Business Operations) Growth
3. Cooperative Financial Aspect (weight: 25) includes:
 - (a) Capital Structure
 - (b) Ability to provide funds to meet due obligations (liquidity level)
 - (c) Percentage of mandatory savings repayment
 - (d) Total short-term debt to assets ratio
 - (e) Ability of the cooperative to meet its obligations (solvency)
 - (f) Net profit to investment ratio (Return on Investment)
 - (g) Asset Growth
 - (h) Public Accountant Office (KAP) Audit
 - (i) Business Continuity
4. Benefits of Cooperatives for Members (weight: 10) includes:

- (a) Increase in member income
 - (b) Offering cheaper goods and services
 - (c) Fostering entrepreneurial motivation among members
 - (d) Encouraging honesty and transparency
 - (e) Providing cooperative services outside of business activities
5. Benefits of Cooperatives for the Community (weight: 10) includes:
- (a) Absorption of labor
 - (b) Number of cooperative services accessible to the community
 - (c) Reduction in poverty rates

2.3. Indicator Assessment

The ranking assessment is evaluated through the indicators and parameters owned by the cooperative. The evaluation method uses a weighted average score. The steps for the evaluation procedure are as follows:

- Aspect Score Calculation:

$\text{Aspect Score } n = (\text{Total Indicator Value} \times \% \text{ Aspect Weight})$

- Aspect 1 Score = (Indicator Score x 30%)
- Aspect 2 Score = (Indicator Score x 25%)
- Aspect 3 Score = (Indicator Score x 25%)
- Aspect 4 Score = (Indicator Score x 10%)
- Aspect 5 Score = (Indicator Score x 10%)

2.4. Performance Results

The cooperative ranking results are determined in four quality classifications: Koperasi, dengan kualifikasi “Sangat Berkualitas” dengan predikat AAA

- 1) Cooperatives with a "Very High Quality" qualification (AAA)
- 2) Cooperatives with a "Quality" qualification (AAB)
- 3) Cooperatives with a "Fair Quality" qualification (ABB)
- 4) Cooperatives with a "Low Quality" qualification (BBB)

3. RESULTS AND DISCUSSION

The results of the clarification cover the completeness of documents related to the

institutional aspect, cooperative business activities, cooperative finance, the benefits of the cooperative for its members, and the benefits of the cooperative for the community. These five aspects each have a different number of indicators. The institutional aspect is measured by 10 indicators, the cooperative business aspect by 5 indicators, the financial aspect by 7 indicators, the benefit to members by 5 indicators, and the benefit to the community by 3 indicators. Each indicator has its own criteria for determining the assessment score, with the following results:

Tabel 1. Aspek, Indikator dan Parameter Kinerja Koperasi Simpan Pinjam (KSP) Makmur Sentosa

ASPECT	NO	INDICATOR	PARAMETER	CRITERIA	CHOOSE	SIGN √	SCORE PARAMETER
Cooperative institutional aspect	1	Legal Status of the Cooperative	Deed of Establishment (Notarial Act)	Not Available	a.		
				In Process	b.		
				Available	c.	v	100
			Government Approval Decree (SK)	Not Available	a.		
				In Process	b.		
				Available	c.		
			Announced in the Official Gazette of the Republic of Indonesia	Not Announced	a. a.		
				Announced	b.	v	100
			Announced in the Supplement to the Official Gazette	Not Announced	a. a.		
				Announced	b.	v	100
			Cooperative Identification Number (NIK) Certificate	Not Available	a.		
				In Process	b. b. ✓	v	50
				Available and Certified			
	2	Member Participation (in capital or business activities)	Percentage of members actively paying mandatory savings	<20%	a.		
				20-50%	b.		
				>50%	c.	v	100
			Percentage of members actively transacting with the cooperative	< 20%	a.		
				20-50%	b.		
				>50%	c.	v	100
	3	Cooperative Organizational Structure	Completeness of Organizational Structure	Incomplete	a.		
				Partially complete	b.	b.	
				Complete	c.	v	100

ASPECT	NO	INDICATOR	PARAMETER	CRITERIA	CHOOSE	SIGN √	SCORE PARAMETER
			Availability of Job Descriptions	Not Available	a.		
				Available	b.	v	100

ASPECT	NO	INDICATOR	PARAMETER	CRITERIA	CHOOSE	SIGN √	SCORE PARAMETER
Cooperative Institutional Aspect	4	Strategic Plan (Renstra)	Strategic Plan (Renstra)	Not Available	a.		
				Incomplete	b.	V	50
				Complete	c.		
			Medium-term Plan	Not Available	a.		
				Available	b.		
			Availability of RAT Budget Plan (RAPBK)	Not Available	a.		
				Available	b.		
	5	Standard Operating Procedures (SOP)	SOP for Institutional and Organizational Structure	Not Available	a.		
				Incomplete	b.		
				Complete	c.		
			Business SOP	Not Available	a.		
				Incomplete	b.		
				Complete	c.		
			Financial SOP	Not Available	a.		
				Incomplete	b.		
				Complete	a.		
	6	Standard Operational Management Procedures (SOM)	Decision-making rules related to policy	Not Available	a.		
				Available	b.		
			Authority for Financial Disbursement	Not Available	a.		
				Available	b.	V	100
			Business Development Investment Decision-making	Not Available	a.		
				Available	b.	V	100
	7	Members' Meeting for Accountability of Board and Supervisory Committee	Meeting Implementation	Not On Time	a.		
			RAT Decision Notarization	On Time	b.	V	100
			Notarization	Not Yet	a.		
				Already	b.		
				Board Member	a.	v	0

ASPECT	NO	INDICATOR	PARAMETER	CRITERIA	CHOOSE	SIGN √	SCORE PARAMETER
			Chairperson of the Meeting in Accountability Discussion	Supervisory Member	b.	v	50
				General Member	c.	V	100
			Legitimacy of Member Decision-making (Quorum)	Not Valid	a.		
				Valid	b.	V	100

ASPECT	NO	INDICATOR	PARAMETER	CRITERIA	CHOOSE	SIGN √	SCORE PARAMETER
Cooperative Institutional Aspect	8	Education and Training	Availability of cooperative education and training programs for board and supervisors	Not Available	a.		
				Available	b.	v	100
			Member education programs	Less than 2 batches	a.		
				2–5 batches	b.	v	50
				More than 5 batches	c.		
			Number of trainings for employees	0	a.		
				1–3 people	b.	v	50
				More than 3 people	c.		
			Number of competency-based trainings followed by competency tests for employees	0	a.		
				1–3 people	b.		
				More than 3 people	c.		
	9	Member Growth Ratio Over the Last Year	Percentage increase in membership	0%	a.		
				1–10%	b.		
				More than 10%	c.	v	100
			Number of members who left	More than 50 people	a.	v	50
				10–50 people	b.		
				Less than 10 people	c.		
	10	Cooperative Awards in the Last 3 Years	Number of awards received from outside the Ministry of Cooperatives and SMEs	0	a.	v	0
				1–3	b.		
				More than 3	c.		
			Number of awards received from the Ministry of Cooperatives and SMEs	0	a.		
				1–3	b.		
				More than 3	c.		

ASPECT	NO	INDICATOR	PARAMETER	CRITERIA	CHOOSE	SIGN √	SCORE PARAMETER
Cooperative business aspect	1	Business legality	Alignment of cooperative business license with actual business activities	Not aligned	a.		
				Aligned	b.	v	100
	2	Linkage of member business activities with other members	Business linkage or transactions among members	None	a.		
				Exists	b.		
	3	Linkage of member business with cooperative business	Linkage between cooperative and members as suppliers or buyers of goods/services	None	a.		
				Exists	b.		
	4	Increase in loan volume	Percentage increase in turnover	Less than 5%	a.		
				5–10%	b.	v	50
				More than 10%	c.		
	5	Increase in production/service capacity	Percentage increase in production/service capacity	Less than 5%	a.		
				5–10%	b.		
				More than 10%	c.	v	100
	6	Increase in net surplus (shu)	Percentage increase in net profit compared to previous year	Less than 5%	a.		
				5–10%	b.		
				More than 10%	c.	v	100
				5–10%	b.		
				More than 10%	c.	v	100

ASPECT	NO	INDICATOR	PARAMETER	CRITERIA	CHOOSE	SIGN √	SCORE PARAMETER
Cooperative finance	1	Capital structure	Ratio of own capital to borrowed capital	< 20%	A.		
				20 - 50%	B.	v	50
				> 50%	C.		
	2	Ability to provide funds to meet due liabilities (liquidity level)	Cash ratio	< 5%	A.		
				≥ 5 %	B.		
			Acid test ratio	< 10%	A.		
				≥ 10 %	B.	v	100
			Current ratio Modal	<110 %	A.		
				110 % - 150 %	B.		
				>150 %	C.	v	100

ASPECT	NO	INDICATOR	PARAMETER	CRITERIA	CHOOSE	SIGN √	SCORE PARAMETER
	3	Percentage of compulsory savings repayment	Real increase in compulsory savings compared to expected savings	< 10%	A.		
				10 - 20%	B.	V	50
				> 20%	C.	v	100
	4	Total short-term liabilities to assets	Percentage of short-term liabilities to total assets	> 70%	A.		
				30% - 70 %	B.	V	50
				< 30%	C.		
			Percentage increase in accounts payable	> 10%	A.		
				≤ 10%	B.		
	5	Cooperative's ability to meet obligations	Asset-to-liability ratio	< 110%	C.		
				110% - 120%	D.		
				> 120%	E.	V	100
	6	Return on investment (roi)	Percentage of net surplus (shu) to total investment/assets	> 10 %	A.	v	
				10- 20%	B.		
				> 20 %	C.		

Aspect	No	Indicator	Parameter	Criteria	Choose	Sign √	Score parameter
Cooperative finance	7	Asset increase	Percentage of asset growth	< 3%	A.		
				3% - 5%	B.		
				> 5%	C.	v	100
	8	Public accountant audit (kap)	Completeness of financial statements (balance sheet, surplus, cash flow, changes in equity, and notes to financial statements)	None	A.		
				Balance sheet + surplus	B.		
				Balance sheet + surplus + changes in equity	C.	v	100
				Balance sheet + surplus + changes in equity + cash flow	D.		
				Balance sheet + surplus + changes in equity + cash flow + notes to financial statements	E.	v	100
			Audit opinion	Not available	A.		

			from public accountant	Adverse	B.		
				Disclaimer	C.		
				Qualified opinion (wdp)	D.		
				Unqualified opinion (wtp)	E.	v	120
	9	Business sustainability	Ratio of operational revenue to operational expenses	< 100%	A.	V	0
				100% - 110%	B.		
				>110%	C.		
			Partnership with other financial institutions	Not available	A.	V	0
				Available	B.		

Aspect	No	Indicator	Parameter	Criteria	Choose	Sign √	Score parameter
Benefits of the cooperative for members	1	Increase in member income	Average surplus (shu) received per member per year	< 12 times the local minimum wage (umr)	A.		
				= 12 times the local minimum wage	B.	V	50
				> 12 times the local minimum wage	C.		
			Number of members whose businesses have upgraded (from micro to small, or small to medium)	< 5 members	A.		
				5 – 20 members	B.		
				> 20 members	C.		
	2	Offering lower prices for goods and services to members	Number of goods/services offered at a lower price compared to competitors	> 10 %	A.	V	25
				5 – 10 %	B.		
				< 5 %	C.		
	3	Encouraging entrepreneurial motivation among members	Number of new entrepreneurs fostered by the cooperative	< 5 members	A.		
				5 – 20 members	B.		
				> 20 members	C.		
	4	Fostering honesty and transparency	Number of financial report publications	None	A.		
				1 – 2 times	B.	V	25
				3 – 4 times	C.		
				> 4 times	D.		
			Number of publications on changes in interest rates and credit	< 2 times	A.		
				2 – 6 times	B.		
7 – 12 times	C.						

			products/services offered by the cooperative	> 12 times	D.		
	5	Providing services outside business activities	Cooperative provides services to members in the fields of social affairs, health, education, religion, and sports	Not available	A.		
				Available	B.	V	100

Aspect	No	Indicator	Parameter	Criteria	Choose	Sign √	Score parameter
Benefits of the cooperative to the community	1	Employment absorption	Number of cooperative employees	< 5 people	A.	v	25
				5 – 10 people	B.		
				11 – 15 people			
				16 – 20 people			
				> 20 people			
	2	Number of cooperative services accessible to the public	Number of business units accessible by the community	Not available	A.		
				Available	B.	v	100
	3	Poverty reduction	Percentage of cooperative's local development fund (csr) allocated to the environment	0	A.		
				1 % - 2,5%	B.	V	60
				> 2,5 %	C.		
			Contribution of the cooperative movement to the regional gdp (city/district)	< 0,01 %	A.		
				≥ 0,01 %	B.	V	100

3.1.1. Scoring

Based on the parameters above, the score can be calculated by considering the weight assigned to each aspect as follows:

Table 2. Scoring Table
Makmur Sentosa Savings and Loan Cooperative (KSP Makmur Sentosa)

SCORE				
No	ASPECT	Score	Weight	Value
1	Cooperative Institutional Aspect	1700	30%	480
2	Cooperative Business Aspect	450	25%	113
3	Cooperative Financial Aspect	970	25%	244
4	Benefits of the Cooperative for Members	180	10%	18
5	Benefits of the Cooperative for the	285	10%	28

SCORE				
No	ASPECT	Score	Weight	Value
	Community			
Score Nilai				883

The qualification results for the performance achievement of *Koperasi Makmur Sentosa*, with a total score of 1,029, place it in the "Qualified Cooperative" category with an ABB rating.

Follow-up actions are required based on the cooperative's ranking results, particularly in relation to Good Cooperative Governance (GCG). One such action is improving the skills of cooperative employees on how to implement Good Cooperative Governance in accordance with the applicable regulations.



Figure 1. Counseling on the Benefits of Assistance in Performance Development

Description: This image could show a group of cooperative members or employees in a meeting or workshop setting, where a facilitator is explaining the importance of performance development assistance. The scene could involve discussions, presentations, or a Q&A session.



Figure 2. Counseling on the benefits of mentoring in preparing performance reports

Description: The second image might feature a closer look at the participants actively engaging in the session, such as taking notes, asking questions, or collaborating in small groups. The focus could be on the practical aspects of how performance development guidance is being applied.

4. CONCLUSION

The performance development assistance activity at Kopkar Poliplas Makmur Santosa in Semarang Regency has been successfully implemented, yielding positive impacts on strengthening cooperative governance. Based on the performance qualification assessment, the cooperative received a score of 1.029, placing Kopkar Poliplas Makmur Santosa in the Quality Cooperative category with an ABB rating. This achievement indicates that the cooperative has a solid managerial foundation but still has room for further development to reach the highest qualification.

As a follow-up to this ranking result, it is recommended that the cooperative improve its human resource capacity, particularly in understanding and implementing Good Cooperative Governance (GCG). This can be achieved through training, workshops, and continuous guidance for employees and cooperative managers, enabling them to perform managerial, administrative, and member service functions more professionally and in accordance with applicable regulations.

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