# ABSTRACT

## Analysis Of Co-operatives Performance Based On Mutual-Self-Help And Societal-Self-Relience Of Employee Co-operatives And Non-Employee Co-operatives In East Java Province

The macro environment has changed considerably during the last two decades. This caused the co-operative orientation in their activities also to change. Co-operatives as member based organizations are mainly to serve their member. But the facts (from co-operatives observated) showed that their members are no longer the main target of the co-operatives activities especially in business activities.

Because of government regulation there are at least 35 (thirty five) kinds of co-operatives. To make simple the comparation of the performance among the co-operatives, in this study these co-operatives are devided into two kinds of co-operatives. One is employee co-operatives with members comprising employees of the government or private business. Usually these co-operatives are called functional co-operatives. The other is non employee co-operatives with members consisting of full members and served members.

The purpose of this study is to compare the performance of the surplus, the mutual self-help, and the societal self-relience. This study used the following variables : the amount of co-operative members, the age of the co-operatives, the amount of units of co-operative business, the amount of the co-operatives capital ( internal and external sources), the assets of those co-operatives, the various ratios: growth rate of cooperatives member; ratio between capital equity and total capital, ratio between capital equity and members, ratio between the value of total sales and members, rentability of equity, return on asset, asset turn over, and profitability.

To solve the problem and achieve the objective, this research used the form of relationship between each of those variables to three kinds of performance of the co-operatives. To analyze this relationship designed in the form of a combination between cross-section and time-series. Cross-section data were collected from co-operative in East Java which had issued their annual report as of from 2000 up to 2004. Furthermore, the time series data were collected commencing from 2000 up to 2004. The data were then analyzed making use of panel data with Eviews and Megastat ver.2005 to the difference of the two co-operatives (z-test)

The result showed that for co-operative surplus 1. the amount of member and capital share were significant in employee co-operative and were not significant in non employee co-operatives; 2. the age of co-operative and value of asset were significant in both co-operatives; and 3. the other variables not significant. For the mutual self-help the member participation of Employee Cooperative was significant. Not in Non Employee Co-operative. For the societal self-relience, ratio between Value of Total Sales and Members were significant.

**Key words :** Employee co-operative, non employee co-operative, surplus, total sales (earn), the amount of member, the capital share, the loan capital, the asset, full member, serve member, the amount of business unit, various ratios..