Review of the Implementation of Internal Control in the Cooperative Credit Rahastra

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abstract

The purpose of this study to determine the implementation of internal control in credit cooperatives rahastra and to find out what the obstacles encountered in the provision of credit cooperative Rahastra.

The method used in this study is the author of a descriptive method that is a writing that describes the actual state of the object under investigation, according to the actual circumstances at the time of the study directly. So the method of this study illustrate the implementation of internal control in credit cooperatives Rahastra.

The results of this study indicate that the internal control system is essentially a good credit is a system consisting of five elements: control environment, risk assessment, control activities, information and kominikasi and monitoring are all set to obtain reasonable assurance that the objectives of the company . Implementation of internal control of credit that has been effectively implemented and adequately proved by such elements include the integration of environmental and ethical values.

Key words: Cooperative, Internal Control, Credit