

**ANALISIS FAKTOR PENENTU KEAKTIFAN PENGURUS DALAM  
MENINGKATKAN KINERJA KEUANGAN KOPERASI SYARIAH  
DI PROVINSI DAERAH ISTIMEWA YOGYAKARTA**

**ABSTRAK**

**Tirta Sari**

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh keaktifan pengurus (yang diukur dengan indikator transparansi, akuntabilitas, DPS dan motivasi anggota) terhadap kinerja keuangan koperasi syariah. Penelitian ini menggunakan metode kuantitatif dengan alat analisis SEM-PLS, setiap indikator dinilai berdasarkan pengukuran skala likert. Penelitian dilakukan di koperasi syariah provinsi Daerah Istimewa Yogyakarta. Hasil penelitian menunjukkan bahwa transparansi, akuntabilitas, DPS dan motivasi anggota berpengaruh positif dan signifikan terhadap keaktifan pengurus, akan tetapi keaktifan pengurus berpengaruh secara negatif terhadap kinerja keuangan, hal ini ditunjukkan dengan nilai  $\beta$  sebesar -0.19.

Kata Kunci : Koperasi Syariah, Kinerja Keuangan, Keaktifan Pengurus

**AN ANALYSIS ON ACTIVENESS DEFINING FACTORS OF MANAGEMENT  
IN INCREASING FINANCIAL PERFORMANCE OF SHARIA COOPERATIVE  
IN YOGYAKARTA SPECIAL REGION PROVINCE**

**ABSTRACT**

**Tirta Sari**

*This research is conducted in order to find out the influence of management activeness (measured by the indicators of transparency, accountability, DPS and motivation of the members) towards the financial performance of sharia cooperative. It used quantitative method with analysis tool of SEM-PLS, and every indicator was measured based on the Likert scale. This research was conducted in sharia cooperatives in Yogyakarta Special Region province. The result of the research shows that transparency, accountability, DPS and motivation of the members have positive influence the management activeness, but management activeness have negative influence toward the financial performance, shown by the  $\beta$  value of -0.19.*

*Key word: Shariah Cooperative, Financial Performance, Activist Management*