

**ANALISIS KINERJA KEUANGAN PUSAT KOPERASI UNIT DESA
METARAM DIY BERDASARKAN PERATURAN DEPUTI BIDANG
PENGAWASAN KEMENTERIAN KOPERASI DAN USAHA KECIL DAN
MENENGAH REPUBLIK INDONESIA NOMOR: 06/Per/Dep.6/IV/2016
PERIODE 2015-2018**

Kabirotul Himmah

Penelitian ini bertujuan untuk menganalisis dan menilai kinerja keuangan Pusat KUD Metaram DIY berdasarkan Peraturan Debuti Bidang Pengawasan Kementerian Koperasi dan Usaha Kecil dan Menengah Republik Indonesia Nomor: 06/Per/Dep.6/IV/2016. Alat analisis data yang digunakan yaitu rasio keuangan pada aspek permodalan, kualitas aktiva produktif, manajemen, efisiensi, likuiditas, kemandirian dan pertumbuhan, dan jatidiri koperasi. Jenis data yang digunakan adalah data primer dan data sekunder. Hasil penelitian menunjukkan bahwa kinerja keuangan Pusat KUD Metaram DIY tahun 2015-2018 masih dibawah standar Peraturan Deputi Bidang Pengawasan Kementerian Koperasi dan Usaha Kecil dan Menengah Republik Indonesia Nomor: 06/Per/Dep.6/IV/2016. Sedangkan berdasarkan predikat kesehatan koperasi masing-masing aspek yaitu permodalan Pusat KUD Metaram DIY berada pada kondisi cukup sehat, kualitas aktiva produktif berada pada kondisi dalam pengawasan khusus, manajemen berada pada kondisi dalam pengawasan khusus, efisiensi berada pada kondisi sehat, likuiditas berada pada kondisi dalam pengawasan khusus, kemandirian dan pertumbuhan berada pada kondisi dalam pengawasan khusus, sedangkan jatidiri Koperasi Pusat KUD Metaram DIY berada pada kondisi sehat.

Kata kunci: *Kinerja Keuangan, Radio Keuangan, Perdep KUKM Nomor:06/Per/Dep.6/IV/2016*

**FINANCIAL PERFORMANCE ANALYSIS COOPERATIVE CENTER OF
DIY METARAM VILLAGE UNITS BASED ON DEPUTY REGULATIONS
FIELD OF SUPERVISION MINISTERIAL COOPERATIVES AND SMALL
AND MEDIUM ENTERPRISES REPUBLIC OF INDONESIA NUMBER: 06/
PER/DEP.6/ IV/2016 PERIOD 2015-2018**

Kabirotul Himmah

Abstract

KUD Metaram DIY Center is a service center for various rural economic activities that have the functions of crediting, supplying and distributing the means of production of daily necessities and other services. KUD Metaram DIY Center aims to develop the welfare of members in particular and society in general, developing economic capacity, creative power and business ability of members in increasing production and income. This study aimed to analyze and assess the financial performance of the Metaram DIY KUD Center based on the Debutiation Regulation field of Supervision Ministerial Cooperatives and Small and Medium Enterprises Republic of Indonesia Number: 06/Per/Dep.6/IV/2016. Data analysis tools used were financial ratios on capital aspects, quality of productive assets, management, efficiency, liquidity, independence and growth, and the identity of cooperatives. The type of data used was primary data and secondary data. The results showed that the financial performance of the Metaram DIY KUD Center in 2015-2018 viewed from aspects of capital, productive asset quality, management, efficiency, liquidity, independence and growth, and the identity of cooperatives in general were still below the standards of Deputy Regulations for the Supervision Ministerial Cooperatives and Small and Medium Republic of Indonesia Number: 06/Per/Dep.6/IV/2016. Whereas based on the predicate health of cooperatives in each aspect, namely the capital of the DIY KUD Metaram Center, it was in a fairly healthy condition, the quality of productive assets of the DIY KUD Metaram Center were under special surveillance conditions, the management of the Metaram DIY KUD Center was under conditions of being under special supervision, the efficiency of the KUD Center Metaram DIY was healthy condition, the liquidity of the Metaram DIY KUD Center was under special surveillance conditions, the independence and growth of the Metaram DIY KUD Center were under special surveillance conditions, while the identity of the cooperative Metaram DIY KUD Center it was in healthy condition.

Keywords: *Financial Performance, Financial, Ratios, Perdep KUKM Number: 06/Per/Dep. /IV/2016*