

**THE SUCCESS OF KOPERASI
IN RUMAH SAKIT BETHESDA TOMOHON
IN THE PROVINCE OF NORTH SULAWESI**

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A Thesis submitted to the Faculty of
BUSINESS ADMINISTRATION
Department of
ACCOUNTING

In Partial Fulfillment of the Requirements for
BACHELOR'S DEGREE

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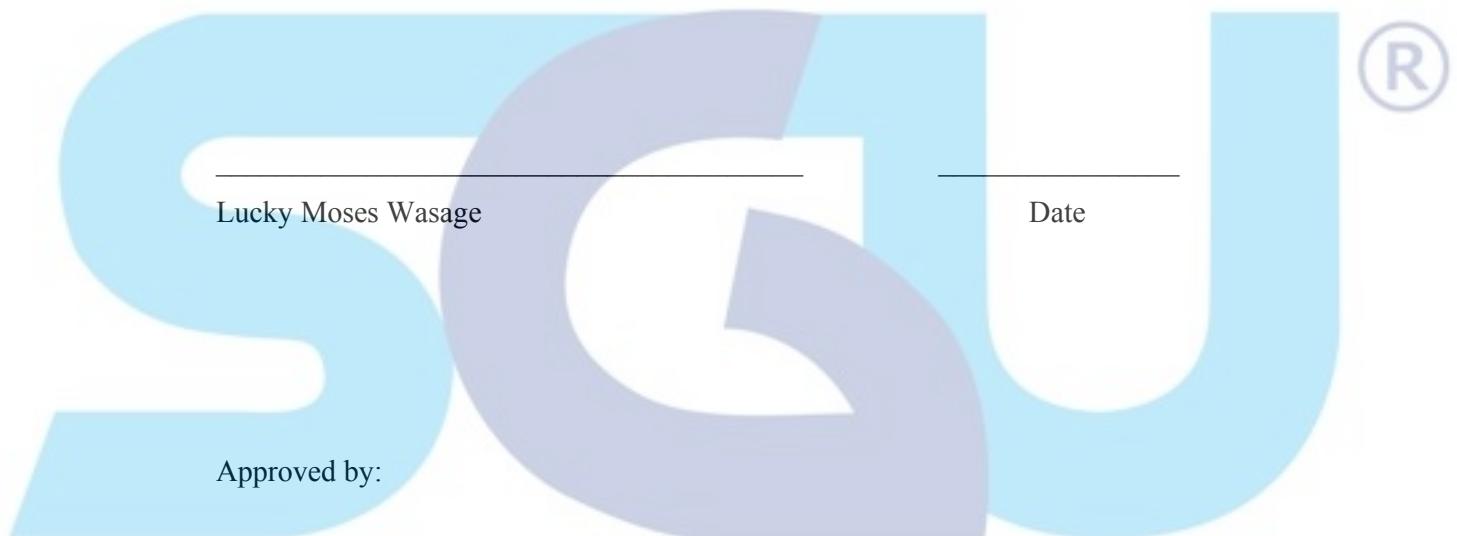
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July 2011

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STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, contains no material previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.



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ABSTRACT

THE SUCESS OF KOPERASI IN RUMAH SAKIT BETHESDA TOMOHON IN THE PROVINCE OF NORTH SULAWESI

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This thesis discuss about the cooperative organization in Rumah Sakit Bethesda Tomohon in the province of North Sulawesi. This cooperative known as Kobeth stands for *Koperasi Bethesda*. Kobeth is one of the major pioneer economic sector that help the employee with the financial difficulties in this hospital. The primary data thesis from interview with the employees of the Kobeth and the secondary data from Kobeth annual report 2006-2010. The methodology for data analyzing in this thesis is comparing actual data against the accounting standard SFAS 27 (1998). As well as Qualitative study discussing the ability of going concern and sustainable development of Kobeth. The result of this study are the Kobeth already implementing SFAS 27 and it has sustainable development plan for the future. The benefit of this study can be implanted to the cooperative for better result in the future of Kobeth.

Keywords: Cooperative, SFAS 27, Kobeth, Balance of Operating Result

DEDICATION

I dedicate this thesis to my mother's.



ACKNOWLEDGMENTS

First of all, the author wishes to give his gratitude to God almighty for all his blessing thorough the completion of this thesis and his whole life.

This thesis is the final project during the last semester in Swiss German University. The completion of this thesis has been made possible by the support, encouragement and help from many people and institutions. In regards with this opportunity, the author would like to express his deepest gratitude and sincere appreciation to all of them in general and following people and institution in general:

The author beloved family my mother's (*Vielen Dank, Ich Liebe euch*) for all their love and encouragements during the thesis writing.

Mr. Indra Pratama, for his dedication in this thesis supervisor and for giving many constructive inputs and feedback during the supervisory period until the last minute.

Mr. Tato Bonde, Rizky Timbuleng and all staff in Kobeth for all their advices and supports in this thesis writing.

Special thanks to Dira Ayu Pradika, Caroline, Andika Prasetyo, Andesa Perdana Putra, Pradhika Asri Yulindari , Annisa Putri Lefana, Agfredo Agam, Harsya Alaiska, (SGU Accounting batch 2007), my best friends Erik and Wandy, and all the Lokoners.

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