

## Fostering Community Engagement at Koperasi Karyawan (Kopkar) Atma Jaya Makassar

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#### ABSTRAK

*This study outlines for social engagement the comprehensive financial audit process conducted by the Supervisor Team at Koperasi Karyawan (Kopkar) Atma Jaya Makassar. The audit aims to ensure the accuracy and reliability of financial statements, strengthen internal controls, and foster transparency and accountability within the cooperative. Through meticulous examination of financial records and rigorous testing of transactions, the audit identifies areas of strength and opportunities for improvement in financial management practices. The findings and recommendations from the audit are presented in the annual members cooperative meeting, facilitating open dialogue and enhancing trust and confidence among members and stakeholders.*

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### INTRODUCTION

Koperasi Karyawan (Kopkar) Atma Jaya Makassar is a platform that provides financial and social support to its members, fostering a sense of community and mutual support. Founded on the principles of cooperation and shared responsibility, Kopkar Atma Jaya Makassar provides a range of services aimed at improving the economic well-being and quality of life of its members. By pooling resources and providing various financial products, cooperatives not only support individual development but also contribute to the collective strength and sustainability of the organization (Coletti Angela L, 2004) (Arabzadeh, 2022).

Within the energetic and complex environment in which cooperatives work, keeping up straightforwardness and proficiency is fundamental. Normal reviews play a vital part in accomplishing these destinations. Budgetary reviews guarantee the exactness and unwavering quality of monetary explanations, building belief among individuals and

partners. Administration reviews, on the other hand, survey the viability and proficiency of operational forms, recognizing ranges for enhancement and development. Together, these reviews offer assistance to protect the cooperative's resources, upgrade operational execution, and guarantee compliance with lawful and administrative measures (Himick & Brivot, 2017).

This article points to a comprehensive diagram of the later money-related and administrative reviews conducted at Kopkar Atma Jaya Makassar. By specifying the scope, handle, key discoveries, and suggestions of these reviews, we point to highlighting their noteworthiness in fortifying our commitment to straightforwardness and continuous improvement. Also, we are going talk about the cooperative's lawful shape and its suggestions for administration and compliance, underscoring our commitment to working inside a strong legitimate system. As the boss at Koperasi Karyawan (Kopkar) Atma Jaya Makassar, I am enchanted to share our progressing endeavors and plans for improving social engagement inside our agreeable community. Our mission goes beyond giving money-related administrations; we aim to make a steady environment that cultivates development, collaboration, and social duty among our individuals.

Instruction may be the foundation of our social engagement methodology. We accept that educated and gifted individuals are key to the victory of our agreeable. To this conclusion, we frequently organize workshops and preparing sessions on different subjects, including budgetary education, enterprise, and agreeable administration. These activities not as it were enable our individuals with profitable information and skills but empower dynamic interest within the cooperative's exercises and decision-making forms.

Natural supportability is another basic angle of our social engagement endeavors. Recognizing the significance of securing our planet, Kopkar Atma Jaya Makassar has propelled a few green activities. We have executed reusing programs, advanced the utilization of eco-friendly items, and organized tree-planting occasions. We point to raising mindfulness's almost natural issues by including our individuals in these exercises and rousing collective activity towards a feasible future.

Our commitment to social engagement amplifies past our individuals to the broader community. We effectively bolster neighborhood activities that point to moving forward the well-being of our neighbors. This incorporates organizing charity drives, giving grants to underprivileged understudies, and collaborating with nearby NGOs on community advancement ventures. By leveraging our assets and systems, we endeavor to form a positive effect on the lives of those around us.

Volunteerism is at the heart of our agreeable soul. We energize our individuals to donate back to the community by taking an interest in volunteer exercises. Whether it's mentoring youthful business visionaries, helping in community clean-up endeavors, or giving free money-related exhortations, our individuals liberally share their time and mastery to back different causes. This culture of volunteerism not as it were reinforces our community bonds but also cultivates a sense of reason and fulfillment among our individuals.

Kopkar Atma Jaya Makassar is pleased with its assorted enrollment base. We celebrate these differences by advancing comprehensive hones and guaranteeing that

everybody feels esteemed and regarded. Our occasions and programs are outlined to be available and inviting to all individuals, notwithstanding their foundation or circumstances. By grasping differences, we improve our agreeable culture and construct a more flexible and cohesive community.

Organizations play a pivotal part in opening up our social engagement endeavors. We collaborate with different partners, including neighborhood businesses, instructive education, and government organizations, to make openings for our individuals and upgrade our community effect. These organizations empower us to use extra assets, share best hones, and extend our reach, eventually profiting our individuals and the more extensive community.

As we see to end of, the Kopkar Atma Jaya Makassar remains committed to extending our social engagement. We are ceaselessly investigating better approaches to bolster our individuals, ensure the environment, and contribute to the well-being of our community. By remaining genuine to our agreeable values and cultivating collaboration and common bolster, we can make a brighter and more comprehensive future for all.

## **METHODS**

At Koperasi Karyawan (Kopkar) Atma Jaya Makassar, located at Kampus Tanjung Bunga, Tanjung Alang No. 23, our approach to conducting financial audits is guided by our commitment to transparency and member trust, as mandated by SK Badan Hukum no.223/BH/KDK.2022/III/2000. The financial audit process is integral to ensuring the accuracy and reliability of our financial statements. By meticulously examining our financial records, including income, expenses, assets, and liabilities, we aim to provide a true and fair view of our financial position. This rigorous auditing process helps in identifying discrepancies and potential areas of improvement, ensuring that our financial practices align with the best standards and regulations.

The importance of financial audits goes beyond simple compliance; This is important to build trust with our members and stakeholders. Accurate financial reporting provides a foundation for members to have confidence in the management of the cooperative. Regular, thorough audits build this trust by demonstrating our commitment to transparency and accountability. By openly sharing the findings and recommendations of these audits, we promote an environment of honesty and integrity that is essential to the long-term success of the cooperative. Member participation in the financial audit process also plays a central role in improving transparency and trust. We use surveys, open meetings, and member assemblies to gather feedback and review our financial activities. This holistic approach not only increases the accuracy of our audits but also ensures that our members feel respected and heard. By maintaining a high level of financial control and encouraging member participation, Kopkar Atma Jaya Makassar can continue to build a strong and trusted cooperative community that fulfills its mission as outlined in our legal framework.

## RESULTS AND DISCUSSION

The scope of the financial audit at Kopkar Atma Jaya Makassar involves examining financial records, including income, expenses, assets, and liabilities, to ensure accuracy and completeness. It also entails verifying compliance with accounting standards and regulations to uphold transparency and accountability in financial reporting. By conducting a comprehensive audit within this scope, the cooperative demonstrates its commitment to sound financial management and governance, ultimately enhancing trust and confidence among members and stakeholders.

### Financial Audit Steps for Kopkar Atma Jaya by Supervisor Team:



**Figure 1.** Agreement Head Cooperative Management and Head Supervisor

1. Planning Phase:
  - a. Define audit objectives and scope.
  - b. Allocate resources and establish a timeline.
  - c. Identify key areas of focus based on regulatory requirements and organizational priorities.
  - d. Schedule meetings with relevant stakeholders to communicate audit plans and expectations.
2. Preliminary Review:
  - a. Gather relevant documentation, including financial statements, transaction records, and internal control policies.
  - b. Conduct preliminary interviews with key personnel to gain insights into financial processes and controls.

- c. Perform a risk assessment to identify potential areas of concern or areas requiring further examination.
3. Fieldwork:
  - a. Conduct detailed testing of financial transactions to verify accuracy and compliance with accounting standards and regulations.
  - b. Review internal controls and assess their effectiveness in mitigating risks of mismanagement and fraud.
  - c. Validate financial data through sampling techniques and analytical procedures.
  - d. Document findings and observations thoroughly to support audit conclusions.
4. Reporting:
  - a. Prepare a comprehensive audit report summarizing key findings, observations, and recommendations.
  - b. Present audit report to management and board of directors for review and discussion.
  - c. Incorporate feedback and finalize the audit report for distribution to members and stakeholders.
  - d. Ensure transparency and clarity in the communication of audit results to facilitate understanding and decision-making.
5. Follow-Up:
  - a. Monitor implementation of audit recommendations and track progress on corrective actions.
  - b. Conduct follow-up reviews as necessary to assess the effectiveness of remedial measures.
  - c. Provide ongoing support and guidance to management and staff to ensure sustained compliance with audit findings and recommendations.

### **Reporting in Annual Members Cooperative Meeting:**

1. Presentation of Audit Findings:
  - a. Schedule a dedicated agenda item in the annual members' cooperative meeting for the presentation of audit findings.
  - b. Present key highlights from the audit report, including areas of strength, areas for improvement, and recommendations for enhancement.
  - c. Use visual aids and clear language to facilitate understanding of complex financial concepts and audit findings.
2. Opportunity for Discussion:
  - a. Allow time for members to ask questions and provide feedback on audit findings and recommendations.
  - b. Encourage open dialogue and constructive discussion to address any concerns or clarifications regarding the audit process or results.
  - c. Solicit input from members on potential areas of focus for future audits or areas of interest for further examination.
3. Transparency and Accountability:
  - a. Emphasize the cooperative's commitment to transparency and accountability in financial management.

- b. Reiterate the importance of members' trust and confidence in the cooperative's financial integrity.
  - c. Highlight actions taken or planned to address audit findings and demonstrate the cooperative's responsiveness to member feedback and concerns.
4. Closing Remarks:
- a. Conclude the presentation with a summary of key takeaways and next steps.
  - b. Express appreciation to members for their participation and engagement in the audit process and annual meeting.
  - c. Reinforce the cooperative's commitment to continuous improvement and adherence to high standards of financial governance.

With these steps and best practices, the Supervisor Team can conduct a thorough financial audit of Kopkar Atma Jaya and effectively communicate audit findings to members during the annual cooperative meeting, fostering transparency, accountability, and trust within the cooperative community.



**Figure 2.** Management and Supervisor Board

## CONCLUSION AND RECOMMENDATION

### Conclusion

1. Commitment to Improvement: The findings of the financial audit underscore the cooperative's commitment to continuous improvement in financial management practices. By conducting thorough examinations and analysis, we have identified areas for enhancement and opportunities to strengthen our financial resilience.
2. Transparency and Accountability: Addressing discrepancies and irregularities identified in the audit is essential to uphold transparency and accountability within the cooperative. Through transparent reporting and diligent adherence to financial regulations, we reinforce trust with our members and stakeholders.
3. Strategic Priorities: Moving forward, we will prioritize the implementation of strategic initiatives aimed at enhancing internal controls, improving documentation practices, and investing in staff training and development. These efforts will strengthen our financial management framework and position us for sustainable growth.
4. Member Engagement: Lastly, we recognize the importance of member engagement in driving positive change and fostering a culture of accountability. We encourage active participation from our members in the implementation of recommended improvements and welcome their feedback and collaboration in our ongoing efforts to strengthen financial management practices.

## Recommendation

1. Enhanced Internal Controls: Implement robust internal control measures to mitigate risks of mismanagement and fraud. This includes strengthening the segregation of duties, implementing regular audits and reviews, and enhancing monitoring and oversight mechanisms to ensure compliance with financial policies and procedures.
2. Investment in Training and Development: Provide comprehensive training and development programs for staff members involved in financial management processes. This includes training on accounting principles, financial reporting standards, and regulatory requirements to ensure staff members have the necessary knowledge and skills to perform their roles effectively.
3. Utilization of Technology: Leverage technology solutions to streamline financial management processes and enhance efficiency. Implement accounting software systems to automate routine tasks, improve data accuracy, and facilitate real-time financial reporting. Additionally, utilize digital tools for expense tracking, budgeting, and forecasting to improve decision-making processes.

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Together, with the support of LPPM Universitas Atma Jaya and the dedication of Kopkar Atma Jaya, we remain steadfast in our commitment to upholding the highest standards of financial integrity and serving the best interests of our members and stakeholders.

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