

ABSTRACT

Luttadinata , Zefry. 2013. Thesis, Title: Efektivitas Control Operating Costs To Increase In Profit Cooperative Agro Niaga Indonesia (Kanindo) Sharia Dau Malang (period 2009-2011). Supervisor: Dwi Sulistiani, S.E., M.Sc., Ak

Keywords : Effectiveness , Operational Control , Increase profit

Effectiveness is the ability to perform the duties, functions (program or mission operations activities) rather than an organization or the like that is not the pressure or tension in the implementation. Control is is a systematic effort to establish working standards according to the vision and mission of the company by comparing actual performance with predetermined standards . While in profit cooperative is essentially a revenue after deducting expenses . The greater the profits from , the greater the benefitsThe focus of the research is how to take control of operational costs that can be done by the management of cooperatives to increase profits . The purpose of this research is based on the focus of research is to analyze the operational cost control is done by the management of cooperatives to increase their return on Shariah Kanindo Dau Malang.

This research is quantitative or qualitative and mixed method. The subject of this research is Cooperative Agro Niaga Indonesia (Kanindo) Sharia Dau Malang . Data collection techniques used are observation , documentation , and interviews .These results indicate the existence of control over operating costs Kanindo Sharia swelling Dau Malang regency in 2011 , the number of employees whose salary cost increases realized .

Resulting increase in total operating expenses in 2011 .Advice can be given based on this research should evaluate the performance of management , management by Islamic Kanindo doing better control the swelling component of operating expenses related to the cost of employee salaries . On the control of the management of Islamic Kanindo implement policies that better remuneration for employees in the financial condition Kanindo adjusted itself so that operating costs do not swell the resulting decline in the SHU .