DAFTAR ISI

INTISARI ........................................................................................................... i
KATA PENGANTAR ........................................................................................ ii
DAFTAR ISI ...................................................................................................... iv
DAFTAR TABEL .............................................................................................. vii
DAFTAR LAMPIRAN ...................................................................................... viii

BAB I PENDAHULUAN
1.1 Latar Belakang Pemilihan Judul ................................................................. 1
1.2 Identifikasi Masalah ..................................................................................... 3
1.3 Maksud dan Tujuan Tugas Akhir ............................................................... 3
1.4 Kegunaan Laporan Tugas Akhir ................................................................. 3
1.5 Metode Laporan Tugas Akhir ..................................................................... 4
1.6 Lokasi dan Waktu Kerja Praktik ................................................................. 5

BAB II TINJAUAN PUSTAKA
2.1 Tinjauan Umum Koperasi ........................................................................... 6
  2.1.1 Pengertian Koperasi ............................................................................. 6
  2.1.2 Karakteristik Koperasi ......................................................................... 7
  2.1.3 Fungsi Koperasi .................................................................................. 7
  2.1.4 Prinsip-prinsip Koperasi ..................................................................... 8
2.2 Laporan Keuangan ....................................................................................... 8
  2.2.1 Pengertian Laporan Keuangan ............................................................. 9
  2.2.2 Tujuan Laporan Keuangan ................................................................. 9
  2.2.3 Sifat dan Keterbatasan Laporan Keuangan ....................................... 10
  2.2.4 Jenis dan Bentuk Laporan Keuangan ............................................... 11
2.3 Analisis Laporan Keuangan ....................................................................... 18
  2.3.1 Pengertian Laporan Keuangan ............................................................. 18
  2.3.2 Tujuan Analisis Laporan Keuangan .................................................... 18
BAB III OBJEK DAN METODE TUGAS AKHIR

3.1 Objek Tugas Akhir ............................................................. 36
3.2 Sejarah Singkat Koperasi Kredit Borromeus ..................... 36
  3.2.1 Visi, Misi, Falsafah, Nilai dan Motto Koperasi Kredit Borromeus ............................................. 38
  3.2.2 Tujuan Koperasi Kredit Borromeus ......................... 39
3.3 Pola Kebijakan Umum Koperasi Kredit Borromeus .......... 39
  3.3.1 Kantor Buka ........................................................... 39
  3.3.2 Keanggotaan .......................................................... 39
  3.3.3 Kewajiban Anggota ................................................ 42
  3.3.4 Hak Anggota .......................................................... 42
  3.3.5 Kegiatan Usaha Koperasi Kredit ............................ 43
    3.3.5.1 Pola Kebijakan Simpanan ............................. 43
    3.3.5.2 Pola Kebijakan Pinjaman ............................ 44
3.4 Struktur Organisasi dan Uraian Tugas ........................................... 51
  3.4.1 Susunan Kepengurusan .................................................. 52
  3.4.2 Uraian Tugas ............................................................. 53
3.5 Metode Tugas Akhir .............................................................. 57

BAB IV ANALISIS
4.1 Cara Menyusun Laporan Sumber dan Penggunaan
  Modal Kerja pada Koperasi Kredit Borromeus ...................... 58
4.2 Hasil Analisis Sumber dan Penggunaan Modal Kerja
  pada Koperasi Kredit Borromeus ........................................... 65
4.3 Persentase Rasio-rasio Modal Kerja pada
  Koperasi Kredit Borromeus .................................................. 68

BAB V KESIMPULAN DAN SARAN
5.1 Kesimpulan ............................................................................... 70
5.2 Saran .......................................................................................... 72

DAFTAR PUSTAKA

LAMPIRAN-LAMPIRAN