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**CIRI-CIRI JAWATANKUASA AUDIT DAN TAHAP
KEPATUHAN LAPORAN KEWANGAN KOPERASI
DI KELANTAN**



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**DOKTOR PENTADBIRAN PERNIAGAAN
UNIVERSITI UTARA MALAYSIA
Ogos 2016**

**CIRI-CIRI JAWATANKUASA AUDIT DAN TAHAP KEPATUHAN LAPORAN
KEWANGAN KOPERASI DI KELANTAN**



Oleh

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**Suatu Tesis untuk diserahkan kepada
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia,
bagi memenuhi sebahagian keperluan ijazah Doktor Pentadbiran Perniagaan**

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Dalam membentangkan tesis ini sebagai memenuhi sebahagian daripada syarat ijazah Siswazah dari Universiti Utara Malaysia (UUM) , saya bersetuju bahawa Perpustakaan Universiti ini boleh secara bebas membenarkan sesiapa saja untuk memeriksa. Saya juga bersetuju bahawa kebenaran untuk menyalin karya ini dalam apa-apa cara, secara keseluruhan atau sebahagiannya, bagi tujuan akademik mestilah mendapat kebenaran daripada penyelia saya atau jika beliau tiada, kebenaran hendaklah melalui Dekan Othman Yeop Abdullah, *Graduate School of Business* tempat saya lakukan tesis saya. Dimaklumkan bahawa sebarang penyalinan atau penerbitan atau penggunaan karya ini atau sebahagian daripadanya untuk keuntungan kewangan tidak dibenarkan tanpa kebenaran bertulis saya. Juga dimaklumkan bahawa pengiktirafan yang sewajarnya diberikan kepada saya dan kepada UUM dalam mana-mana kegunaan kesarjanaan yang boleh dibuat daripada apa-apa bahan di dalam tesis saya.

Sebarang permohonan kebenaran untuk menyalin atau mengguna mana-mana bahan dalam tesis ini secara keseluruhan atau sebahagiannya hendaklah dialamatkan kepada :



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ABSTRAK

Kadar ketidakpatuhan terhadap ketepatan masa laporan kewangan dan piawaian perakaunan dalam kalangan koperasi di Kelantan adalah tinggi. Kesannya, terdapat koperasi yang tidak dapat mengadakan mesyuarat agung tahunan akibat daripada kegagalan mengemukakan laporan kewangan, malah ada juga koperasi yang membayar dividen tetapi mengambil tempoh masa yang lebih panjang daripada peraturan yang ditetapkan. Sehubungan dengan itu, kajian ini dijalankan untuk mengenal pasti ciri-ciri jawatankuasa audit sektor koperasi yang cekap dan berkesan dalam memperkasakan tahap pematuhan terhadap piawaian pelaporan kewangan. Ciri-ciri jawatankuasa audit ini telah diambil daripada amalan terbaik seperti yang ditetapkan oleh *Malaysian Code on Corporate Governance*, 2012 kepada jawatankuasa audit di syarikat senaraian awam. Ciri-ciri tersebut ialah kompetensi, kebebasan, keaktifan dan komposisi. Kompetensi diukur dengan kepakaran dan pengalaman, kebebasan diukur dengan tempoh lantikan, keaktifan diukur dengan kekerapan mesyuarat dan komposisi diukur dengan saiz jawatankuasa audit. Kajian ini bertujuan membantu koperasi di negeri Kelantan untuk menyemak dan melihat kembali ciri-ciri jawatankuasa audit yang lebih efektif dan berkesan. Data kajian ini diperolehi dari soalan kaji selidik bagi ciri-ciri jawatankuasa audit dan data sekunder untuk tahap kepatuhan. Seramai 177 ahli jawatankuasa audit memberi maklum balas soalan kaji selidik dan 59 buah koperasi digunakan untuk mengukur tahap kepatuhan. Hasil analisis menunjukkan bahawa pengalaman, tempoh lantikan dan saiz jawatankuasa audit merupakan ciri-ciri jawatankuasa audit yang signifikan terhadap tahap pematuhan ketepatan masa dan piawaian perakaunan. Antara batasan kajian ini ialah ia dijalankan di negeri Kelantan dan data pematuhan hanya dikumpulkan dalam tempoh satu tahun sahaja.

Kata kunci: *Jawatankuasa audit, koperasi, cekap, berkesan.*

ABSTRACT

The rate of non-compliance to financial reporting timeliness and accounting standards among the cooperatives in Kelantan is considered high comparatively. As a result, there are some cooperatives which are unable to conduct their annual general meetings (AGM) due to the failure to provide the financial reports on time. In some cases, there are several cooperatives which manage to pay dividends, yet the process exceeds the stipulated time. Thus, this study is carried out to investigate the criteria of effective and efficient audit committee in fostering compliance towards financial reporting standards. The criteria of audit committee have been taken from the best practices prescribed by the Malaysian Code on Corporate Governance, 2012 to the audit committee in public listed companies. Those characteristics include competency, independence, diligence and composition. Competency is measured by expertise and experience; independence is based on the duration of appointment and diligence by frequency of meetings. As for the composition, it is based on the size of audit committee. This study aims to help the cooperatives in Kelantan to identify the effective and efficient criteria of audit committee. The data for this study was obtained from questionnaires for audit committee characteristics and secondary data for compliance levels. A total of 177 audit committee members completed the questionnaires and the data on compliance levels were obtained from 59 cooperatives. The result of the analysis reveals that experience, duration of appointment and the size of audit committee are the significant attributes which affect the compliance with timeliness and accounting standards. Among the limitations of this study are; it was carried out in Kelantan and the data of the compliance was collected for one year only.

Keywords: *Audit committee, cooperatives, efficient, effective.*

PENGHARGAAN

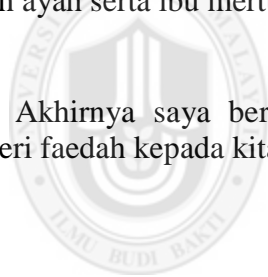
Segala puji bagi Allah S.W.T kerana dengan limpah kurnianNYA dapatlah saya menyiapkan tesis ini dengan lengkap.

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SENARAI SINGKATAN

AVE	: Average Variance Extracted
IAM	: Institute of Internal Auditors Malaysia
MASB	: Malaysian Accounting Standard Board
MCCG	: Malaysian Code on Corporate Governance
MFRS	: Malaysia Financial Reporting Standard
MIA	: Malaysian Institute of Accountants
MICPA	: Malaysian Institute of Certified Public Accountants
PERS	: Private Reporting Entity Standard
SKM	: Suruhanjaya Koperasi Malaysia
US	: United States
SPSS	: Statistical Package for Social Sciences
VIF	: Variance Inflated Factors



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BAB 1:

Pengenalan

1.1 Latar Belakang Kajian

Ahli jawatankuasa audit dalam sektor koperasi adalah terdiri daripada pemegang-pemegang saham yang dilantik oleh ahli lembaga koperasi mengikut seksyen 42A, Akta Koperasi 1993 dan Garis Panduan 4 (2009) yang dikeluarkan oleh Suruhanjaya Koperasi Malaysia. Antara tugas-tugas jawatankuasa audit adalah untuk meningkatkan kredibiliti laporan kewangan, memastikan sistem kawalan dalaman yang efektif dan memantau pelaksanaan aktiviti serta operasi perniagaan (Carcello & Neal, 2003). Tanggungjawab ini adalah untuk memastikan pemegang-pemegang saham memperoleh maklumat yang tepat sebelum sesuatu keputusan ekonomi dilakukan (Saleh, Iskandar & Rahmat, 2007). Sektor koperasi di Malaysia merupakan sektor yang agak penting kerana mengikut rekod¹ 25% rakyat Malaysia memiliki kepentingan saham dalam koperasi dan merupakan penyumbang yang besar kepada hasil negara dalam bentuk cukai langsung. Oleh yang demikian, sektor koperasi mestilah mempunyai sistem tadbir urus yang baik dan ciri-ciri jawatankuasa audit yang cekap serta efektif bagi memastikan laporan kewangan yang

¹ Statistik di lawan sesawang www.skm.gov.my maklumat tersebut adalah pada tahun 2013.

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