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**KESAN FAKTOR DALAMAN ORGANISASI KEPADA
PRESTASI TADBIR URUS KOPERASI DI MALAYSIA**



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Pusat Pengajian Perakaunan Tunku Puteri Intan Safinaz,
Universiti Utara Malaysia
bagi Memenuhi Keperluan Pengijazahan Ijazah Doktor Falsafah**



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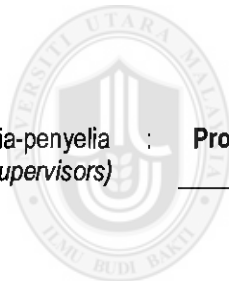
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ABSTRAK

Sumbangan KDNK sektor koperasi di Malaysia masih berada pada tahap yang rendah. Beberapa laporan dan kajian menunjukkan bahawa punca masalah ini disebabkan kegagalan tadbir urus koperasi seperti salah laku, penyalahgunaan kuasa dan penyelewengan dalam kalangan pihak pengurusan dan anggota lembaga koperasi. Literatur yang menjelaskan fenomena ini amat terhad. Berdasarkan Dasar Koperasi Negara 2011-2020, peningkatan sumbangan KDNK boleh dicapai melalui prestasi tadbir urus yang baik. Justeru, kajian ini bertujuan untuk menentukan faktor-faktor yang mempengaruhi prestasi tadbir urus koperasi di Malaysia. Dengan mengaplikasikan teori berasaskan sumber (RBT), faktor kepimpinan pengurusan, budaya organisasi, pengurusan sumber, fokus pekerja, fokus pemegang kepentingan dan keberkesanan jawatankuasa audit dalaman ditentukan hubungannya dengan prestasi tadbir urus koperasi. Kajian ini turut menguji peranan budaya organisasi sebagai pembolehubah pengantara antara hubungan kepimpinan pengurusan dan prestasi tadbir urus koperasi. Kaedah soal selidik telah digunakan yang mana responden kajian terdiri daripada anggota lembaga koperasi, pihak pengurusan kanan dan anggota-anggota koperasi. Data kajian dianalisis menggunakan PLS-SEM. Hasil kajian mendapati tahap prestasi tadbir urus koperasi masih baik. Hasil kajian juga menunjukkan wujudnya hubungan positif yang signifikan antara fokus pemegang kepentingan dan keberkesanan jawatankuasa audit dalaman dengan prestasi tadbir urus koperasi. Sementara itu, faktor kepimpinan pengurusan, budaya organisasi, pengurusan sumber dan fokus pekerja tidak signifikan. Akhir sekali, hasil keputusan mendapati faktor budaya organisasi sebagai kesan pengantara secara statistiknya tidak signifikan. Secara teori, dapatan kajian adalah selari dengan andaian teori RBT dalam menjelaskan hubungan antara pembolehubah-pembolehubah kajian. Manakala, secara praktikal, kajian ini telah membangunkan sebuah model prestasi tadbir urus koperasi berasaskan nilai teras yang boleh dirujuk oleh pihak koperasi sebagai panduan. Hasil kajian ini diharapkan dapat memberi input kepada pihak SKM berkaitan fenomena tadbir urus dalam koperasi serta dapat dijadikan isi kandungan dalam seminar atau latihan yang dijalankan oleh pihak SKM terhadap koperasi-koperasi. Peningkatan pencapaian dalam prestasi tadbir urus koperasi diharap dapat meningkatkan sumbangan KDNK negara.

Kata kunci: faktor-faktor, prestasi tadbir urus, koperasi, Malaysia

ABSTRACT

The contribution of the cooperative sector GDP in Malaysia is still low. Several reports and studies show that the cause of the problem was the failure of cooperative governance such as misconduct, abuse of power and irregularities among the management and cooperative board of members. The literature describing this phenomenon is very limited. Based on the National Cooperative Policy 2011-2020, the increase in GDP contribution could be achieved through good governance performance. Thus, this study aimed to determine the factors that affect the performance of cooperative governance in Malaysia. By applying the resource-based theory (RBT), factors of management leadership, organizational culture, resource management, employee focus, stakeholder focus and internal audit committee's effectiveness were determined. This study also examined the role of organizational culture as the mediating variable between the management leadership relationship and the performance of cooperative governance. Questionnaires were used to collect data from the respondents. The data were analyzed using PLS-SEM. The findings indicate that the level of performance of cooperative governance is still good. The findings also indicate a significant positive relationship between stakeholder focus and the effectiveness of internal audit committees with the performance of cooperative governance. Meanwhile, management leadership, organizational culture, resource management and employee focus are not significant. Finally, the results find that the organizational culture factor as a mediating effect is statistically insignificant. In theory, the findings are in line with the assumption of the RBT theory in explaining the relationship between the variables. Practically, this study has developed a cooperative governance performance model based on core values. The results of this study are expected to give input to the SKM regarding the governance phenomena in the cooperative. The increase in achievement of the performance of cooperative governance is expected to increase the contribution of the country's GDP.

Keywords: factors, governance performance, cooperative, Malaysia.

PENGHARGAAN

Dengan nama Allah, Yang Maha Pemurah lagi Maha Penyayang, serta selawat dan salam ke atas junjungan besar Nabi Muhammad s.a.w., saya amat bersyukur kepada Allah s.w.t kerana dengan izin serta hidayahNya saya dapat menyempurnakan tesis PhD ini. Pertamanya, setulus penghargaan dan jutaan terima kasih buat penyelia-penyelia saya, Prof. Madya Dr. Ram Al Jaffri Saad dan Prof. Madya Dr. Azizi Abu Bakar di atas kesudian mereka memberi bimbingan dan menyelia dengan tabah sepanjang proses penyediaan tesis ini.

Penghargaan dan ucapan terima kasih juga ditujukan kepada Prof. Dr. Ayoib Che Ahmad, Prof. Madya Dr. Shamharir Abidin, Prof. Dr. Noor Azizi Ismail, Prof. Madya Dr. Che Zuriana Jamil dan Prof. Madya Dr. Mohd Nor Hakim di atas maklum balas, nasihat dan teguran membina bagi memperbaiki mutu penyelidikan PhD ini.

Saya juga amat berterima kasih kepada pihak MyBrain dibawah Kementerian Pendidikan Tinggi Malaysia yang telah membiayai penyelidikan ini. Penghargaan yang tidak terhingga juga ditujukan kepada Suruhanjaya Koperasi Malaysia dan pihak lembaga serta anggota-anggota koperasi kerana membantu saya untuk mendapatkan data yang diperlukan untuk kajian ini.

Kejayaan tesis ini bukanlah milik saya seorang tetapi suami tersayang Rusman Ghani serta anak-anak, Nurin Atiqah Mirza, Muhamad Muiz Mirza dan Nurin Aqeela Mirza di atas restu, dorongan dan sokongan padu sehingga penyelidikan ini selesai ditulis. Akhir sekali, ucapan jutaan terima kasih kepada semua individu dan organisasi yang membantu sama ada secara langsung atau tidak langsung bagi menjayakan tesis ini yang mana saya tidak berupaya menyebut kesemua nama disini. Semoga Allah s.w.t. memberikan keberkatanNya kepada kita semua. Amin.

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SENARAI SINGKATAN DAN GLOSARI

ALK	Anggota Lembaga Koperasi
ANGKASA	Angkatan Koperasi Kebangsaan Malaysia Berhad
DKN	Dasar Koperasi Negara
ICA	International Co-operative Alliances
ILO	International Labour Organization
JAD	Jawatankuasa Audit Dalaman
JKM	Jabatan Pembangunan Koperasi Malaysia
KPDNKK	Kementerian Perdagangan Dalam Negeri, Koperasi dan Kepenggunaan
LPP	Lembaga Pertubuhan Peladang
LKIM	Lembaga Kemajuan Ikan Malaysia
MAR	Missing at Random
MAT	Mesyuarat Agung Tahunan
MCAR	Missing Completely at Random
MDGs	Millennium Development Goals
MKM	Maktab Koperasi Malaysia
OCDC	Overseas Cooperative Development Council
SKM	Suruhanjaya Koperasi Malaysia



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BAB 1

PENGENALAN

1.1 Latarbelakang Kajian

Koperasi telah lama diakui sebagai sektor penting yang menyumbang kepada kestabilan ekonomi dan mewujudkan peluang pekerjaan. Kepentingan sektor koperasi kepada ekonomi negara dibuktikan dengan penubuhan koperasi di negara-negara membangun seperti di Asia, Afrika dan Amerika Selatan serta negara-negara perindustrian seperti di Eropah dan Amerika Utara (Azmah & Fatimah, 2008). Di peringkat dunia, koperasi-koperasi diletakkan dibawah kawalan Ikatan Koperasi Antarabangsa (ICA) yang diasaskan pada tahun 1895. ICA adalah sebuah pertubuhan antarabangsa bukan berasaskan keuntungan yang mewakili koperasi dan gerakan koperasi di seluruh dunia. Sehingga Januari 2015, ICA telah mewakili 284 persekutuan koperasi dan organisasi di 95 buah negara (ICA, 2015).

Menurut ICA, koperasi didefinisikan sebagai “*sebuah persatuan manusia yang berautonomi, bergabung secara sukarela untuk memenuhi keperluan dan aspirasi bersama dalam bidang ekonomi, sosial dan budaya melalui pertubuhan yang dimiliki bersama dan dikawal secara demokratik*” (ICA, 1995). Kejayaan koperasi di peringkat dunia telah membentuk sebuah organisasi yang mampu mewujudkan peluang pekerjaan dan membantu mengurangkan kadar kemiskinan dalam kalangan anggota-anggota koperasi (KPDNKK & SKM, 2010).

Statistik yang telah dibentangkan di Sidang Kemuncak Antarabangsa Koperasi yang berlangsung pada awal 2014 mendedahkan bahawa pendapatan global yang

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LAMPIRAN



Universiti Utara Malaysia

LAMPIRAN A



UNIVERSITI UTARA MALAYSIA

BORANG SOAL SELIDIK

FAKTOR-FAKTOR YANG MEMPENGARUHI PRESTASI TADBIR URUS KOPERASI DI MALAYSIA

Assallammualaikum Warahmatullahi Wabarakatuh.

Kepada Tuan/Puan,

Sukacita dimaklumkan bahawa satu kajian tentang perkara di atas sedang dijalankan. Kajian ini bertujuan untuk mengumpul maklumat dan mengetahui persepsi Tuan/Puan sebagai **anggota lembaga koperasi, pihak pengurusan kanan atau anggota koperasi** terhadap prestasi tadbir urus dalam koperasi Tuan/Puan. Tujuan kajian ini untuk menentukan faktor-faktor yang mempengaruhi prestasi tadbir urus koperasi di Malaysia.

2. Kajian ini adalah digunakan semata-mata untuk tujuan penyelidikan dan akademik. Oleh itu, saya memohon jasa baik Tuan/Puan untuk menjawab borang soal selidik ini dengan jujur dan ikhlas. Segala maklumat yang diberikan adalah rahsia dan tidak akan didedahkan kepada mana-mana pihak.

3. Kerjasama Tuan/Puan amat diperlukan dalam mengisi soal selidik ini adalah sangat dihargai dan didahului dengan ucapan terima kasih.

Sekian, terima kasih atas kerjasama Tuan/Puan.

Penyelidik,
Shafawaty binti Mohamad Shabri
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BAHAGIAN A : KEPIMPINAN PENGURUSAN

Bagi setiap kenyataan dibawah, sila bulatkan pada angka yang sesuai bagi menunjukkan pandangan anda mengenai nilai-nilai yang wujud dalam kepimpinan anggota lembaga koperasi. PENTING: Tolong tandakan JAWAPAN bagi semua PERNYATAAN.

		<i>Sangat tidak setuju</i>		<i>Sangat setuju</i>	
Berdasarkan pemerhatian anda, adakah anda mendapati nilai-nilai berikut wujud dalam organisasi koperasi?					
1. Anggota lembaga koperasi mengambil risiko bagi setiap keputusan yang diambil tanpa rasa takut bagi memastikan kejayaan koperasi.	1	2	3	4	5
2. Anggota lembaga koperasi akan memastikan apa sahaja tugas yang diberikan akan dicapai seperti yang dirancang oleh organisasi koperasi.	1	2	3	4	5
3. Setiap tindakan yang diambil oleh anggota lembaga koperasi adalah demi kepentingan organisasi.	1	2	3	4	5
4. Setiap tindakan yang diambil oleh anggota lembaga koperasi adalah selari dengan matlamat organisasi.	1	2	3	4	5
5. Anggota lembaga koperasi secara konsisten menggalakkan orang lain untuk mencapai kejayaan.	1	2	3	4	5
6. Anggota lembaga koperasi mampu mengurus koperasi dengan cekap.	1	2	3	4	5

BAHAGIAN B: BUDAYA ORGANISASI

Bagi setiap kenyataan dibawah, sila bulatkan pada angka yang sesuai bagi menunjukkan pandangan anda mengenai nilai-nilai yang wujud dalam amalan budaya organisasi koperasi. **PENTING:** Tolong tandakan **JAWAPAN** bagi semua **PERNYATAAN**.

	<i>Sangat tidak setuju</i>				<i>Sangat setuju</i>
Berdasarkan pemerhatian anda, adakah anda mendapati nilai-nilai berikut wujud dalam organisasi koperasi?					
1. Hubungan diantara pihak pengurusan atasan dan bawahan dalam organisasi koperasi adalah berdasarkan semangat persaudaraan.	1	2	3	4	5
2. Setiap pandangan kakitangan dalam organisasi diterima dengan cara perundingan bagi proses pembuatan keputusan.	1	2	3	4	5
3. Budaya prihatin sesama kakitangan wujud dalam organisasi koperasi.	1	2	3	4	5
4. Kerja berpasukan menjadi amalan di dalam organisasi koperasi.	1	2	3	4	5
5. Setiap idea kakitangan dihormati tanpa mengira pangkat jawatan mereka.	1	2	3	4	5
6. Perkhidmatan yang disediakan organisasi koperasi menerima penilaian yang positif daripada pihak berkepentingan.	1	2	3	4	5

BAHAGIAN C : PENGURUSAN SUMBER

Bagi setiap kenyataan dibawah, sila bulatkan pada angka yang sesuai bagi menunjukkan pandangan anda mengenai nilai-nilai yang wujud dalam pengurusan sumber (manusia, kewangan dan aset) koperasi . **PENTING:** Tolong tandakan **JAWAPAN** bagi semua **PERNYATAAN**.

	<i>Sangat tidak setuju</i>				<i>Sangat setuju</i>
Berdasarkan pemerhatian anda, adakah anda mendapati nilai-nilai berikut wujud dalam organisasi koperasi?					
1. Pengurusan koperasi menguruskan sumber-sumber secara berkesan bagi mencapai objektif yang ditetapkan.	1	2	3	4	5
2. Sumber-sumber koperasi digunakan mengikut keperluan koperasi.	1	2	3	4	5
3. Pengurusan koperasi mampu mengoptimalkan sumber-sumbernya.	1	2	3	4	5
4. Pengurusan koperasi cekap dalam menguruskan pembangunan sumber manusia seperti keperluan latihan.	1	2	3	4	5
5. Sumber-sumber koperasi digunakan dengan berhemah agar tiada pembaziran berlaku.	1	2	3	4	5
6. Koperasi sentiasa berusaha menambahbaik aset fizikal.	1	2	3	4	5

BAHAGIAN D : FOKUS PEKERJA

Bagi setiap kenyataan dibawah, sila bulatkan pada angka yang sesuai bagi menunjukkan pandangan anda mengenai nilai-nilai yang wujud terhadap setiap kakitangan koperasi . **PENTING:** Tolong tandakan **JAWAPAN** bagi semua **PERNYATAAN**.

	<i>Sangat tidak setuju</i>				<i>Sangat Setuju</i>
Berdasarkan pemerhatian anda, adakah anda mendapati nilai-nilai berikut wujud dalam organisasi koperasi?					
1. Setiap pekerja di dalam koperasi dilayan dengan seadil-adilnya tanpa mengira pangkat.	1	2	3	4	5
2. Koperasi menyediakan platform untuk pekerja menyuarakan pelbagai pandangan demi kebaikan organisasi.	1	2	3	4	5
3. Sikap saling mempercayai diantara pekerja wujud apabila berlaku komunikasi yang berkesan antara mereka.	1	2	3	4	5
4. Pengurusan koperasi membangunkan satu proses yang jelas tentang perancangan kerjaya agar pekerja setia dengan koperasi.	1	2	3	4	5
5. Kepentingan setiap pekerja dilindungi dengan sebaik-baiknya.	1	2	3	4	5
6. Koperasi mewujudkan mekanisma mengawal tingkahlaku pekerja.	1	2	3	4	5

BAHAGIAN E : FOKUS PEMEGANG KEPENTINGAN

Bagi setiap kenyataan dibawah, sila bulatkan pada angka yang sesuai bagi menunjukkan pandangan anda mengenai nilai-nilai yang wujud terhadap pemegang kepentingan koperasi . **PENTING:** Tolong tandakan **JAWAPAN** bagi semua **PERNYATAAN**.

	<i>Sangat tidak setuju</i>				<i>Sangat setuju</i>
Berdasarkan pemerhatian anda, adakah anda mendapati nilai-nilai berikut wujud dalam organisasi koperasi?					
1. Koperasi sentiasa berusaha mengambil inisiatif untuk memenuhi keperluan pemegang kepentingan.	1	2	3	4	5
2. Aktiviti yang dianjurkan oleh koperasi mempromosikan keharmonian sosial.	1	2	3	4	5
3. Sumber-sumber yang diperolehi koperasi digunakan untuk manfaat bersama.	1	2	3	4	5
4. Koperasi memainkan peranan penting dalam isu-isu yang melibatkan kepentingan awam.	1	2	3	4	5
5. Koperasi aktif dalam aktiviti-aktiviti yang melibatkan kepentingan masyarakat (seperti memberi sumbangan dari segi pendidikan, perubatan, rekreasi dan program alam sekitar).	1	2	3	4	5
6. Hubungan baik pihak pengurusan koperasi dan pemegang kepentingan sentiasa dijaga agar kekal untuk jangka masa panjang.	1	2	3	4	5

BAHAGIAN F : KEBERKESANAN JAWATANKUASA AUDIT DALAMAN

Bagi setiap kenyataan dibawah, sila bulatkan pada angka yang sesuai bagi menunjukkan pandangan anda mengenai nilai-nilai yang wujud terhadap jawatankuasa audit dalaman koperasi. **PENTING: Tolong tandakan JAWAPAN bagi semua PERNYATAAN.**

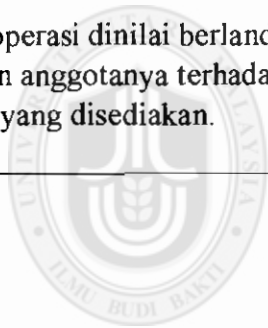
	<i>Sangat tidak setuju</i>				<i>Sangat setuju</i>
Berdasarkan pemerhatian anda, adakah anda mendapati nilai-nilai berikut wujud dalam organisasi koperasi?					
1. Jawatankuasa audit dalaman sedia mengambil tindakan bagi menegakkan kebenaran.	1	2	3	4	5
2. Jawatankuasa audit dalaman akan memastikan apa sahaja tugas yang diberikan akan dijalankan dengan telus.	1	2	3	4	5
3. Setiap tindakan yang diambil oleh jawatankuasa audit dalaman adalah demi kepentingan organisasi.	1	2	3	4	5
4. Setiap tindakan yang diambil oleh jawatankuasa audit dalaman adalah selari dengan matlamat organisasi.	1	2	3	4	5
5. Jawatankuasa audit dalaman memberikan komitmen secara konsisten dalam menjalankan tugasnya.	1	2	3	4	5
6. Jawatankuasa audit dalaman cekap dalam menyelesaikan masalah yang timbul dalam pengurusan koperasi	1	2	3	4	5

BAHAGIAN G : PRESTASI TADBIR URUS KOPERASI

Bagi setiap kenyataan dibawah, sila bulatkan pada angka yang sesuai bagi menunjukkan pandangan anda mengenai tadbir urus koperasi. **PENTING: Tolong tandakan JAWAPAN bagi semua PERNYATAAN.**

	<i>Sangat tidak setuju</i>					<i>Sangat setuju</i>				
	1	2	3	4	5	1	2	3	4	5
1. Koperasi ditadbir oleh Lembaga yang efektif dengan strategi yang jelas.	1	2	3	4	5					
2. Bidang kuasa Lembaga dan pengurusan dibahagikan secara jelas.	1	2	3	4	5					
3. Proses pelantikan anggota lembaga koperasi yang baru adalah mengikut peraturan.	1	2	3	4	5					
4. Pelantikan semula anggota lembaga koperasi adalah sekurang-kurangnya setiap tiga tahun.	1	2	3	4	5					
5. Lembaga koperasi mempunyai integriti dalam melaksanakan tugas mereka.	1	2	3	4	5					
6. Lembaga koperasi sentiasa dibekalkan dengan maklumat yang diperlukan ketika mesyuarat oleh pihak pengurusan.	1	2	3	4	5					
7. Penilaian secara rasmi keberkesanan Lembaga dan pihak pengurusan dilakukan secara berterusan.	1	2	3	4	5					
8. Prosedur pemberian ganjaran kepada Lembaga dan pihak pengurusan dijalankan dengan telus.	1	2	3	4	5					
9. Lembaga koperasi sentiasa mengelakkan situasi yang boleh menimbulkan konflik kepentingan.	1	2	3	4	5					
10. Lembaga koperasi mengekalkan hubungan yang objektif dengan pihak pengurusan.	1	2	3	4	5					

	<i>Sangat tidak setuju</i>		<i>Sangat setuju</i>		
11. Lembaga koperasi mengamalkan komunikasi terbuka dengan pihak berkepentingan.	1	2	3	4	5
12. Lembaga koperasi mengamalkan pengurusan risiko yang berkesan.	1	2	3	4	5
13. Lembaga koperasi mendedahkan maklumat kewangan dan pengurusan koperasi dengan jelas.	1	2	3	4	5
14. Lembaga koperasi mengamalkan prinsip-prinsip koperasi dalam pengurusan hal ehwal koperasi.	1	2	3	4	5
15. Prestasi koperasi dinilai berlandaskan tahap kepuasan anggotanya terhadap kualiti perkhidmatan yang disediakan.	1	2	3	4	5



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BAHAGIAN H: MAKLUMAT ASAS RESPONDEN

Sila tandakan (/) di dalam ruangan yang bersesuaian.

1. Nama Koperasi :
2. Jawatan di Koperasi :
3. Jantina { } Lelaki
{ } Perempuan
4. Umur { } 30 tahun dan ke bawah
{ } 31-40 tahun
{ } 41 tahun dan ke atas
5. Pengalaman di dalam jawatan sekarang tahun.
6. Kelayakan akademik { } Diploma atau setaraf
{ } Ijazah pertama atau setaraf
{ } Master
{ } PhD
{ } Profesional
{ } Lain-lain:
7. Jumlah kakitangan koperasi: orang.

**Sekian, terima kasih.
Segala pandangan dan kerjasama anda amat dihargai.**

LAMPIRAN B

SENARAI KOPERASI KLUSTER BESAR DI SEMENANJUNG MALAYSIA BAGI TAHUN 2014

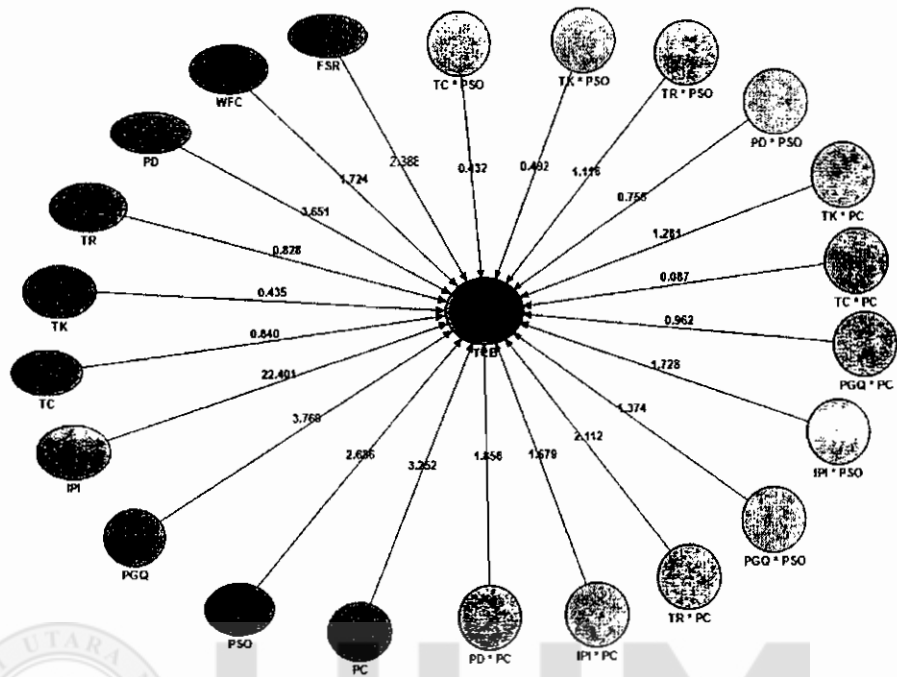
Bil.	Nama Koperasi
1.	Koperasi Peserta-Peserta Rancangan Felcra Gugusan Lubuk Sireh Perlis Berhad
2.	Koperasi Guru-Guru Melayu Perlis Berhad
3.	Koperasi Gula Perlis Berhad
4.	Koperasi Pegawai-Pegawai Kerajaan Negeri Kedah Darul Aman Berhad
5.	Koperasi Pembangunan Daerah Langkawi Berhad
6.	Koperasi Pasar Melayu Baling Berhad
7.	Koperasi Serbaguna Kaum Ibu Kubang Pasu Berhad
8.	Koperasi Guru-Guru Melayu Kedah Berhad
9.	Koperasi Pegawai-Pegawai Kerajaan Daerah Kulim Berhad
10.	Koperasi Tunas Muda Sungai Ara Berhad
11.	Koperasi Guru Pulau Pinang Berhad
12.	Koperasi Universiti Sains Malaysia Berhad
13.	Koperasi Nelayan Sungai Udang Pulau Pinang Berhad
14.	Koperasi Polis Diraja Pulau Pinang Berhad
15.	Koperasi Pekerja Intel Berhad
16.	Koperasi Pekerja Kumpulan Sokongan Pulau Pinang Berhad
17.	Koperasi Peserta-Peserta Rancangan Felcra Seberang Perak Berhad
18.	Koperasi Nelayan Pantai Remis Berhad
19.	Koperasi Gabungan Pekebun Kecil Perak Berhad
20.	Koperasi Orang Melayu Kerajaan (SKOMK) Perak Berhad
21.	Koperasi Guru-Guru Sekolah Malaysia Berhad
22.	Koperasi Pekebun Kecil Daerah Larut Matang Berhad
23.	Koperasi Perladangan Kawasan Bagan Datoh Perak Berhad
24.	Koperasi Anggota Kerajaan Ipoh Berhad
25.	Koperasi Warisan Pegawai Hutan Melayu Negeri Perak Berhad
26.	Koperasi Simpang Jalong Sungai Siput (U) Berhad
27.	Koperasi Pekebun Kecil Daerah Batang Padang Selatan Slim River Berhad
28.	Koperasi Kampung Belia Khas Selama Berhad
29.	Koperasi Pegawai-Pegawai Kerajaan Taiping Berhad
30.	Koperasi Anak-Anak Temelong Lenggong Berhad
31.	Koperasi Felda Gunung Besout 1 Sungkai Berhad
32.	Koperasi Koswip Malaysia Berhad
33.	Koperasi Kedai Buku Universiti Malaya Berhad
34.	Koperasi Kakitangan Universiti Teknologi Mara Berhad
35.	Koperasi Kakitangan Bernas Berhad
36.	Koperasi UNIKEB Berhad
37.	Koperasi Peneroka Sungai Tenggi Berhad
38.	Koperasi Serbaguna Anak-Anak Selangor Berhad
39.	Koperasi Universiti Putra Malaysia Berhad
40.	Koperasi Kredit Pekerja-Pekerja Malaysia Berhad
41.	Koperasi Pegawai-Pegawai Mardi Berhad

Bil.	Nama Koperasi
42.	Koperasi Jabatan Penjara Malaysia Berhad
43.	Koperasi Pembangunan Daerah Petaling Berhad
44.	Koperasi Umrah Haji Dan Ziarah Selangor Berhad
45.	Koperasi Permodalan Felda Malaysia Berhad
46.	Koperasi NLFCS Berhad
47.	Koperasi Angkatan Tentera Malaysia Berhad
48.	Koperasi Peserta-Peserta Felcra Malaysia Berhad
49.	Koperasi Kakitangan Petronas Berhad
50.	Koperasi Polis Diraja Malaysia Berhad
51.	Koperasi Pekerja-Pekerja Shell Malaysia Berhad
52.	Koperasi Tenaga Nasional Berhad
53.	Koperasi Ukhwah Malaysia Berhad
54.	Koperasi Kakitangan Bank Rakyat Berhad
55.	Koperasi Ladang Pekebun-Pekebun Kecil Malaysia Berhad
56.	Koperasi Pekebun Kecil Getah Nasional Berhad
57.	Koperasi Serbaguna Iman Malaysia Berhad
58.	Koperasi Serbaguna Kakitangan Mas Malaysia Berhad
59.	Koperasi Telekom Malaysia Berhad
60.	Koperasi Kakitangan Felcra Malaysia Berhad
61.	Koperasi Kakitangan Felda Malaysia Berhad
62.	Koperasi Shamelin Berhad
63.	Koperasi AIM Berhad
64.	Koperasi Pegawai-Pegawai Melayu Malaysia Berhad
65.	Koperasi Kospeta Malaysia Berhad
66.	Koperasi Pegawai-Pegawai Dewan Bandaraya Kuala Lumpur Berhad
67.	Koperasi Sejati Berhad
68.	Koperasi Konsumer Malaysia Berhad
69.	Koperasi Doktor Malaysia Berhad
70.	Koperasi Belia Nasional Berhad
71.	Koperasi Kakitangan Bank Pertanian Malaysia Berhad
72.	Koperasi Wawasan Pekerja-Pekerja Berhad
73.	Koperasi Jayadiri Malaysia Berhad
74.	Koperasi MCIS Berhad
75.	Koperasi Amanah Ikhtiar Malaysia Berhad
76.	Koperasi Rakyat Berhad
77.	Koperasi Pos Nasional Berhad
78.	Koperasi Perumahan Angkatan Tentera Berhad
79.	Koperasi Pelaburan Kakitangan Bank Muamalat Malaysia Berhad
80.	Koperasi Kakitangan Bank Simpanan Nasional Berhad
81.	Koperasi Putri Terbilang Malaysia Berhad
82.	Koperasi Perkhidmatan Pelajaran Nasional Berhad
83.	Koperasi Pekerja Jaya Berhad
84.	Koperasi Serbamaju Daerah Jempol Berhad
85.	Koperasi Usahasama Felda Palong Tiga Negeri Sembilan Berhad
86.	Koperasi Peneroka Felda Serting Hilir Dua Negeri Sembilan Berhad
87.	Koperasi Felda Lui Muda Negeri Sembilan Berhad
88.	Koperasi Pegawai Kerajaan Negeri Melaka Bhd

Bil.	Nama Koperasi
89.	Koperasi Peserta-Peserta Rancangan Felcra Gugusan Sri Mendapat Melaka Berhad
90.	Koperasi Pelaburan Pekerja-Pekerja Kejora Kota Tinggi Berhad
91.	Koperasi Pekebun Kecil Daerah Muar Berhad
92.	Koperasi Pekebun Kecil Daerah Batu Pahat Berhad
93.	Koperasi Pekebun Kecil Daerah Pontian Berhad
94.	Koperasi Pelabuhan Johor Berhad
95.	Koperasi Peserta Rancangan Felcra Batu 3½ Paloh Kluang Berhad
96.	Gabungan Koperasi-Koperasi Peneroka Felda Johor Berhad
97.	Koperasi Peneroka-Peneroka Felda Air Tawar 5 Berhad
98.	Koperasi Permodalan Melayu Negeri Johor Berhad
99.	Koperasi Kemajuan Tanah Negeri Johor Berhad
100.	Koperasi Peneroka Felda Tunggal Kota Tinggi Berhad
101.	Koperasi Universiti Teknologi Malaysia Berhad
102.	Koperasi Pekebun Kecil Daerah Kluang Berhad
103.	Koperasi Peneroka-Peneroka Felda Mas Kota Tinggi Berhad
104.	Koperasi Anggota-Anggota Kerajaan Batu Pahat Berhad
105.	Koperasi Penternak Lembu Tenusu Negeri Johor Berhad
106.	Koperasi Peneroka Felda Sungai Sayong Kulajjaya Berhad
107.	Koperasi Felda Palong Timur Dua Berhad
108.	Koperasi Felda Pemanis Satu Berhad
109.	Koperasi Pegawai Kerajaan Daerah Johor Bahru Berhad
110.	Koperasi Felda Ulu Tebrau Johor Bahru Berhad
111.	Koperasi Wawasan Peserta-Peserta Felcra Tebing Tinggi 3 Segamat Berhad
112.	Koperasi Peserta-Peserta Rancangan Felcra Gugusan Sri Wangi Batu Pahat Berhad
113.	Koperasi Felda Mempaga Satu Berhad
114.	Koperasi Peneroka Felda Lurah Bilut Berhad
115.	Koperasi Felda Chemomoi Bentong Berhad
116.	Koperasi Peneroka-Peneroka Jengka 10 (Mawar) Berhad
117.	Koperasi Serbaguna Daerah Jerantut Berhad
118.	Koperasi Pekebun Kecil Daerah Jerantut Berhad
119.	Koperasi Serbaguna Felda Teratai (Jengka 21) Berhad
120.	Koperasi Pegawai-Pegawai Kerajaan Negeri Pahang Darul Makmur Berhad
121.	Koperasi Serbausaha Makmur Berhad
122.	Koperasi Pengguna Pahang Berhad
123.	Koperasi Serbaguna Felda Bukit Goh Berhad
124.	Koperasi LKPP Pahang Berhad
125.	Koperasi Perkhidmatan Pendidikan Melayu Pahang Timur Berhad
126.	Koperasi Pekebun Kecil Daerah Pekan Berhad
127.	Koperasi Kakitangan Majlis Perbandaran Kuantan Berhad
128.	Koperasi Peneroka Felda Chini Satu Pekan Berhad
129.	Koperasi Anak Warisan Sungai Rompin Berhad
130.	Koperasi Serbaguna Felda Keratong Sembilan Berhad
131.	Koperasi Felda Selancar Dua Rompin Berhad
132.	Koperasi Serbaguna Felda Keratong Dua Rompin Berhad
133.	Koperasi Serbaguna Dara Berhad

Bil.	Nama Koperasi
134.	Koperasi Felda Tersang Satu Berhad
135.	Koperasi Felda Sungai Koyan Iii Raub Berhad
136.	Koperasi Peserta Felda Sungai Koyan Dua Berhad
137.	Koperasi Kesukes Temerloh Berhad
138.	Koperasi Felda Bukit Damar Berhad
139.	Koperasi Felda Sebertak Pahang Berhad
140.	Koperasi Kakitangan Kerajaan Terengganu Berhad
141.	Koperasi Warga Pendidikan Terengganu Berhad
142.	Koperasi Guru-Guru Melayu Besut Berhad
143.	Koperasi Ladang Sungai Tong Terengganu Berhad
144.	Koperasi Ladang Kelapa Sawit Kemaman Terengganu Berhad
145.	Koperasi Felda Bukit Bading Terengganu Berhad
146.	Koperasi Pembangunan Daerah Kemaman Berhad
147.	Koperasi Pekebun Kecil Daerah Marang Berhad
148.	Koperasi Pembangunan Daerah Setiu Berhad
149.	Koperasi Peneroka Felda Kerteh Tiga Paka Terengganu Berhad
150.	Koperasi Peserta-Peserta Felcra Seri Bandi Kemarian Berhad
151.	Koperasi Peneroka Felda Kerteh Satu Ketengah Jaya Berhad
152.	Koperasi Perwaja Kemaman Berhad
153.	Koperasi 3K Berhad
154.	Koperasi Ketengah Jaya Dungun Berhad
155.	Koperasi Kkgim Malaysia Berhad
156.	Koperasi Guru Melayu Kelantan Berhad
157.	Koperasi Perbadanan Kemajuan Iktisad Negeri Kelantan Berhad
158.	Koperasi Kijang Mas Negeri Kelantan Berhad
159.	Koperasi Pegawai-Pegawai Kesedar Berhad
160.	Koperasi Peneroka Felda Chiku Lima Gua Musang Berhad
161.	Koperasi Peserta-Peserta Rancangan Felcra Gugusan Bukit Tandak Kelantan Berhad
162.	Koperasi Peneroka Felda Chiku Tiga Gua Musang Berhad
163.	Koperasi Pekebun Getah Jajahan Tanah Merah Dan Jeli Berhad
164.	Koperasi Pendidikan Usahawan Berhad
165.	Koperasi Kakitangan Kesedar Perkilangan Gua Musang Berhad
166.	Koperasi Keluarga Nik Salleh Pasir Pekan Berhad
167.	Koperasi Warga Universiti Sains Malaysia Kelantan Berhad
168.	Koperasi Pegawai Melayu Kelantan Berhad
169.	Koperasi Peneroka Felda Kemahang (1) Berhad
170.	Koperasi Sri Nilam Berhad

Structural model (Bootstrap with 281 cases)



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