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## Analisis tata kelola dan kinerja koperasi peternak sapi di jawa barat

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## **Abstrak**

This study analyzes cooperative governance and its correlation with cooperative performance in West Java. The methodology used is comparative case study with X cooperative and Y cooperative ( two cows farming cooperatives in West Java) as a object of the study. The result indicates that cooperative governance of Y Cooperative is better than X Cooperative in its cooperative education, membership system, cooperative communication, financial control system, vision and mission statement, transparency, and background of the boards. Moreover the result shows that Y Cooperative's governance appears to be positively correlated with its performance since Y Cooperative also better performance than X Cooperative in its equity rentability, return on asset, asset turn over, current ratio, debt to asset ratio, debt to equity ratio, receivable turnover, and member growth.