

**PENGARUH IMPLEMENTASI PRINSIP-PRINSIP *GOOD CORPORATE GOVERNANCE* (GCG), PARTISIPASI ANGGOTA, DAN PEMANFAATAN SISTEM INFORMASI AKUNTANSI TERHADAP KEBERLANGSUNGAN KOPERASI DI KECAMATAN BULELENG**

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**ABSTRAK**

Penelitian ini merupakan penelitian kuantitatif bertujuan untuk mengetahui pengaruh implementasi prinsip-prinsip *good corporate governance*, partisipasi anggota, dan pemanfaatan sistem informasi akuntansi terhadap keberlangsungan koperasi di Kecamatan Buleleng, dengan menggunakan sumber data primer yang diperoleh melalui kuesioner dan sumber data sekunder diperoleh melalui data keragaan koperasi. Populasi penelitian ini yaitu koperasi aktif di Kecamatan Buleleng. Teknik *sampling* dilakukan dengan *random sampling* (rumus slovin), diperoleh 105 koperasi sebagai sampel dengan 315 responden. Dari jumlah tersebut, yang bisa diolah sebanyak 102 koperasi dengan 305 responden. Analisis data yang digunakan yakni metode SEM-PLS dengan bantuan *software SmartPLS* versi 4.1.0.2. Hasil penelitian menunjukkan terdapat pengaruh yang positif dan signifikan antara implementasi prinsip-prinsip *good corporate governance* (GCG) terhadap keberlangsungan koperasi di Kecamatan Buleleng, terdapat pengaruh yang positif dan signifikan antara partisipasi anggota terhadap keberlangsungan koperasi di Kecamatan Buleleng, dan terdapat pengaruh yang positif dan signifikan antara pemanfaatan sistem informasi akuntansi terhadap keberlangsungan koperasi di Kecamatan Buleleng.

**Kata Kunci:** Prinsip-prinsip *Good Corporate Governance* (GCG), Partisipasi Anggota, Sistem Informasi Akuntansi, dan Keberlangsungan Koperasi.

**THE EFFECT OF IMPLEMENTATION OF GOOD CORPORATE  
GOVERNANCE (GCG), MEMBER PARTICIPATION, AND USE OF  
ACCOUNTING INFORMATION SYSTEMS ON THE SUSTAINABILITY OF  
COOPERATIVES IN BULELENG DISTRICT**

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**ABSTRACT**

*This research is a quantitative aimed at determining the effect of implementing the principles of good corporate governance, member participation, and the use of accounting information systems on the sustainability of cooperatives in Buleleng District, using primary data sources obtained through questionnaires and secondary data sources obtained through cooperative performance data. The population of this research is active cooperatives in Buleleng District. The sampling technique was carried out using random sampling (slovin's formula), obtaining 105 cooperatives as a sample with 315 respondents. Of this number, 102 cooperatives with 305 respondents could be processed. The data analysis used was the SEM-PLS method with the help of SmartPLS software version 4.1.0.2. The results of the research show that there is a positif and significant effect between the implementation of good corporate governance (GCG) principles on the sustainability of cooperatives in Buleleng District, there is a positif and significant effect between member participation on the sustainability of cooperatives in Buleleng District, and there is a positif and significant effect between the use of accounting information systems and the sustainability of cooperatives in Buleleng District.*

**Keywords:** *Implementation of Good Corporate Governance (GCG), Member Participation, Accounting Information Systems, and Cooperative Sustainability.*