

ABSTRACT

This study aims to analyze the performance Primer Koperasi Pegawai Universitas Pembangunan Nasional “Veteran” Yogyakarta. This study used qualitative and quantitative methods, data obtained through documents such as financial statements: balance sheet, the calculation of net income (SHU), statement of cash flows and changes in equity. This data is secondary data and other data in the form of documentation and reports information primarily accountability board.

Related to health cooperatives, the health assessment models used savings and loans which refers to the number 14/Per/M.KUKM/XII/2009 candy. In this study, the results obtained from performance Primer Koperasi Pegawai Universitas Pembangunan Nasional “Veteran” Yogyakarta in 2013 on a score of 89,70. These results are in the numbers 80 - 100 on the predicate statutes, then the Primer Koperasi Pegawai Universitas Pembangunan Nasional “Veteran” Yogyakarta classified in the category HEALTHY.

Keywords: *Performance Of Cooperative, The Level Of Health Care Cooperative, Regulations Number: 14/Per/M.KUKM/XI/2009*