

THESIS

**THE IMPACT OF FINANCIAL REPORTING DIGITALIZATION ON
PERFORMANCE OF COOPERATIVES BY USING A MANAGEMENT
CONTROL SYSTEM AS A MODERATING VARIABLE**



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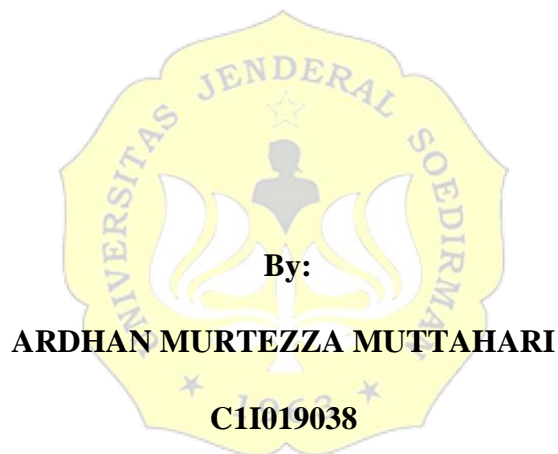
2023

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Submitted to Fulfill Thesis Writing Requirements at the Faculty of Economics and Business,

Jenderal Soedirman University



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