

CHAPTER V

CONCLUSION

A. Conclusion

Based on research and discussion on ability to prepare financial reports digitalization with utilization management control system as a moderating variable on performance of cooperatives, the following results are obtained:

1. Ability to prepare financial reports digitalization is positive for the Performance of cooperatives in the City of Tasikmalaya. This shows that the higher the ability to prepare financial reports digitalization owned by the cooperative, the higher the performance of the cooperative.
2. The utilization management control system moderates the variable ability to prepare financial reports digitalization on the performance of cooperatives in Tasikmalaya City. The utilization management control system variable strengthens the relationship between the independent and dependent variables, this shows that with the utilization management control system implemented in the ability to prepare financial reports digitalization a cooperative will strengthen the Performance of the cooperative.

B. Implications

Based on the results of the research conducted, the following research implications can be obtained:

1. The results of this study are theoretically expected to contribute to knowledge and research insights in the field of financial accounting, especially regarding the ability to prepare financial reports digitalization and the utilization management control system.
2. Cooperatives are expected to pay more attention to their ability to prepare financial reports, especially the ability to prepare financial reports digitalization and to make decisions in the utilization management control system to improve the performance of cooperatives in carrying out their operations or form of business.
3. Cooperatives are expected to be able to manage finance and management in their operations so that they no longer use a manual system but start using digital so as to increase the attitude of use and perceived ease of use from members and management of cooperatives in accordance with TAM theory.

C. Research Limitations and Suggestion

1. Limitations

- a. There are questionnaires that are distributed online which results in potential respondents who tend to forget not to

respond to researchers so that a follow-up is necessary to ask again regarding the answers to the questionnaire.

- b. The number of secondary cooperatives is still low and it is difficult to obtain exact data on the number of secondary cooperatives according to the year of study so that the research results are still not representative of the number of secondary cooperatives.

2. Suggestions

- a. There are questionnaires that are distributed online which results in potential respondents tending to forget not to respond to researchers so that a follow-up is needed to ask again regarding the answers to the questionnaire with a questionnaire return rate 66.67%.
- b. Further research will be better if it can add other variables that can affect business performance as found in previous studies such as educational background, management information systems, and motivation.