

**AN APPROACH TOWARDS
CO-OPERATIVE AUDITING AND ITS PROBLEMS
(A CASE STUDY ON JABATAN PEMBANGUNAN KOPERASI WILAYAH PERSEKUTUAN)**

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By : Hashim Bin Anuar

Student No : 85040350

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PREFACE

This research paper is about an approach towards co-operative auditing and its problems. The writer hopes that the reader would be enlightened on the following:-

Process and steps of auditing co-operative societies undertaken by the Jabatan Pembangunan Koperasi Wilayah Persekutuan.

Problems encountered in auditing the co-operative societies.

Recommendations on how to overcome or minimise the problems.

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Senior Lecturer, Institut Teknologi MARA,
Shah Alam, Selangor.

4. Encik Sanusi Bin Haji Aman

Senior Examiner, Jabatan Pembangunan Koperasi,
Wilayah Persekutuan.

5. Encik Abdul Ghani Bin Husain

Examiner, Jabatan Pembangunan Koperasi,
Wilayah Persekutuan.

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1.0. INTRODUCTION

1.1. Objective of the Research

This research paper is prepared in order to explain and highlight the process of auditing to the various co-operatives carried out by Jabatan Pembangunan Koperasi and also to find out and determine the problems of auditing faced by them.

The objectives of the research paper are as follows:-

- 1.1.1. To explain and highlight the various process and steps of auditing undertaken by the organisation.
- 1.1.2. To find out and determine the nature and existence of the auditing problems.
- 1.1.3. To provide necessary suggestions and recommendations on a proper system to be undertaken by the authorities and bodies concerned.