

Effective Supervision Model in Supporting The Sustainability of Cooperatives in North Konawe Regency

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ABSTRAK

Penelitian ini bertujuan Untuk merancang model pengawasan yang efektif dalam menunjang keberlangsungan koperasi di Kabupaten Konawe Utara. Rancangan penelitian ini adalah sebagai model pendekatan penelitian yang sekaligus juga merupakan rancangan analisis data. Informan penelitian ini adalah pegawai Dinas koperasi dan UMKM Kabupaten Konawe Utara sebanyak 3 orang yang terdiri dari Kepala Dinas, Kepala Bidang Pengawasan dan Pengendalian, Pengawas Koperasi Ahli-pertama, dan Anggota Koperasi sebanyak 3 orang. Jenis penelitian menggunakan deskriptif kualitatif. Sumber data dalam penelitian ini terdiri dari sumber data primer dan sumber data sekunder. Metode pengumpulan data menggunakan pedoman wawancara, observasi dan dokumentasi. Berdasarkan hasil dan pembahasan dapat disimpulkan bahwa model pengawasan efektif dalam menunjang keberlangsungan koperasi di Kabupaten Konawe Utara adalah Model Pengawasan berbasis Teknologi dan Komunitas yaitu pendekatan pengawasan koperasi yang mengintegrasikan teknologi digital, seperti platform manajemen data, aplikasi berbasis web, dan perangkat lunak akuntansi, dengan partisipatif aktif komunitas anggota koperasi.

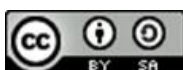
Kata Kunci: Model Pengawasan Efektif, Menunjang Keberhasilan Koperasi

ABSTRACT

This research aims to design an effective supervision model in supporting the sustainability of cooperatives in North Konawe Regency. This research design is a model research approach which is also a data analysis design. The informants of this research are 3 employees of the North Konawe Regency Cooperative and MSME Office, consisting of the Head of the Service, the Head of Supervision and Control, the Expert Cooperative Supervisor-first, and 3 Cooperative Members. The type of research uses qualitative descriptive. The data sources in this study consist of primary data sources and secondary data sources. The data collection method uses interview, observation and documentation guidelines. Based on the results and discussion, it can be concluded that the effective supervision model in supporting the sustainability of cooperatives in North Konawe Regency is the Technology and Community-based Supervision Model, which is a cooperative supervision approach that integrates digital technology, such as data management platforms, web-based applications, and accounting software, with the active participation of the cooperative member community.

Keywords: Effective Supervision Model, Supporting the Success of Cooperatives

INTRODUCTION



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In Law No. 25 of 1992 concerning cooperatives, article 1 states that "a cooperative is a business entity consisting of individual members or a legal entity of a cooperative with its activities based on the principle of kinship". The North Konawe Regency Cooperatives and MSMEs Office is an element of government affairs in the field of cooperatives, micro, small and medium enterprises. The Cooperatives and MSMEs Office has the task of assisting the Regent in carrying out government affairs that are the authority of the region and the task of assisting in the field of cooperatives, micro, small and medium enterprises in accordance with laws and regulations. The year 2015 is marked as the beginning of a change in the strategy of cooperative development and development, because since then the direction of cooperative development policy has prioritized quality rather than quantity.

The Ministry of Cooperatives and SMEs has issued a regulation of the Minister of Cooperatives and SMEs Number 17/per/M.KUKM/IX/2015 concerning cooperative supervision. According to Carunia Mulya Pirdausy (2019: 102) "cooperatives need supervision, systematic supervision can prevent irregularities and irregularities in running a cooperative business. The Cooperatives and MSMEs Office carries out supervision and inspection of cooperatives in accordance with the regulations of the Ministry of Cooperatives and SMEs of the Republic of Indonesia. The form of cooperative supervision can be carried out directly and indirectly. Directly supervision is carried out when a system is running. Meanwhile, indirect supervision can be carried out through reports that have been made or produced. Supervision and inspections carried out by the Cooperatives and MSMEs Office include compliance checks and regulations, institutional inspections of cooperatives, inspections of savings and loan businesses, and health assessments of savings and loan businesses.

Based on the data obtained, from the Cooperatives and MSMEs Office of North Konawe Regency, the total number of cooperatives is 347 consisting of 146 active cooperatives, 201 inactive cooperatives and 71 active RAT cooperatives (Source: Cooperative Data, November 2023). Judging from the number of active cooperative units, there are 146 units, while only 71 cooperative units hold annual member meetings, meaning that there are 48.6% of cooperatives that hold annual member meetings. Cooperatives in North Konawe Regency are very important to be fostered and supervised. Technical coaching so far has produced more quantity of cooperatives, there are still many cooperatives that have not shown their quality. According to the Head of Supervision and Control of the Cooperatives and MSMEs Office of North Konawe Regency, to produce quality cooperatives, supervision of guba cooperatives is needed to make cooperatives healthy, independent, resilient, accountable, and so that cooperatives comply with cooperative rules, both private and public rules.

The reason the researcher is interested in conducting this study is because there is still a lack of cooperative compliance levels, out of the number of cooperatives of 347 units, only 48.6% of cooperatives carry out RATs even though all important matters related to cooperative activities will be conveyed in the annual member meeting, in addition to the lack of awareness of cooperative administrators and members in carrying out their duties and functions so that cooperatives are still lacking in showing their quality. Based on the above explanation, the author felt interested in conducting research with the title "Effective Supervision Model in Supporting the Sustainability of Cooperatives in North Konawe Regency".

The purpose of this research is to design an effective supervision model in supporting the sustainability of cooperatives in North Konawe Regency.

Supervision

According to the State Administration Institution (1996:159) reveals that: Supervision is one of the organic functions of management, which is the process of leadership activities to ensure and guarantee that the goals and objectives as well as tasks of the organization will and have been carried out properly in accordance with the plans, policies, instructions, and provisions that have been set and are applicable. Supervision as a full management function is the responsibility of every leader at any level. The essence of supervision is to prevent as early as possible the occurrence of deviations, waste, irregularities, obstacles, errors and failures in the achievement of goals and objectives as well as the implementation of organizational tasks.

Manullang (1977:136) that: "Supervision is a process to determine what work has been carried out, assess it and correct it if necessary with the intention that the implementation of the work is in accordance with the original plan". In essence, the view of Manullang above also emphasizes that supervision is a process in which the work has been carried out and then an assessment is made whether it is in accordance with the plan that has been set or irregularities occur, and not only to the discovery of deviations but also how to take steps to change and improve so that the organization remains in a healthy condition.

Sarwoto (in Febriani, 2005:12) said that: Supervision is the activity of managers who strive to ensure that work is carried out in accordance with the set plan and or desired results". From Sarwoto's opinion, it can be implicitly seen that the purpose of supervision is to try to ensure that the work is carried out according to the plan. All the work in question is the work that is being carried out and not the work that has been completed.

Cooperative Supervision

Cooperative supervisors are part of the internal control system in the cooperative. Cooperative supervisors must be able to carry out their roles and functions properly so that cooperatives can run in accordance with the work plan, revenue plan budget plan, and cooperative spending plan (RK-RAPBK) (Irianti, 2021).

Cooperative supervisors are prohibited from concurrently serving as supervisors, administrators and managers in other cooperative primaries unless approved by the members' meeting. The requirements to be able to be selected as a supervisor are regulated in the bylaws and/or other regulations. The duties of the Supervisor include: First, Providing advice and supervision to the management. Second, supervise the implementation of cooperative policies and management carried out by the management, and third, report the results of the assignment to the member meeting. As for supervisory obligations: First, to keep the results of supervision confidential to third parties, second, to make a written report on the results of the implementation of supervisory duties to the members' meeting, third, to supervise the implementation of cooperative policies and management, and fourth, to account for the results of the implementation of supervision to the members' meeting (Siregar, 2023).

In addition, supervisors also have rights, including, examining records and bookkeeping in the cooperative, obtaining all necessary information, providing corrections, suggestions for reprimands and warnings to the management. Then regarding the authority of the supervisor includes the following: First, requesting and obtaining all necessary information from the management and other related parties. Second, get periodic reports on business development and cooperative performance from the management. Third, providing approval or assistance to the management in carrying out certain legal acts stipulated in the articles of association. Fourth, asking for assistance from public accountants and experts in their fields to conduct financial audits

and non-financial audits of cooperatives, the determination of which is decided by the Members' Meeting.

Supervision in cooperatives

According to Carunia Mulya Pirdausy (2019: 102) "cooperatives need supervision, systematic supervision can prevent irregularities and irregularities in running the cooperative usha. The Small and Medium Business Cooperative Office carries out and supervises and inspects cooperatives in accordance with the regulations of the Ministry of Cooperatives and SMEs of the Republic of Indonesia. The form of cooperative supervision can be carried out directly and indirectly. Directly supervision is carried out when a system is running. Meanwhile, indirect supervision can be carried out through reports that have been made or produced. Supervision and inspections carried out by the Cooperatives and MSMEs Office include compliance checks and regulations, institutional inspections of cooperatives, inspections of savings and loan businesses, and health assessments of savings and loan businesses.

The sustainability of cooperatives is highly dependent on effective management, including transparency, accountability, and good supervision. However, many cooperatives face challenges in terms of effective oversight, which has the potential to disrupt their sustainability. Therefore, it is important to identify a supervisory model that can strengthen the sustainability of the cooperative. Some of the main concepts that are the focus of this research include the sustainability of cooperatives which shows how cooperatives' ability to continue to exist and develop in the long term (Putera et al., 2015). In addition, the cooperative supervision model is also the main focus in this study, namely the systems and mechanisms applied in cooperatives to ensure good governance and prevent abuse of power. In addition, the main focus is effective supervision, supervision that is able to improve the performance of cooperatives by ensuring transparency, accountability, and member participation in the decision-making process.

The relationship between the concepts in this study is how an effective supervision model is believed to play an important role in supporting the sustainability of cooperatives. There are several factors underlying this relationship, namely transparency, accountability and member participation. This study will use supervision theory to examine how the applied supervision model can affect the sustainability of cooperatives

In this study, the researcher wants to find out how the supervision model that is currently applied to the Cooperative and MSME Office of North Konawe Regency, so that the researcher is able to see what affects the effectiveness of cooperative supervision carried out so far, thus the researcher can see what can be a reference to create or design an effective supervision model in supporting the sustainability of cooperatives in North Konawe Regency. This frame of mind will help in analyzing cooperative supervision models that are effective against cooperative sustainability and provide recommendations for improving cooperative supervision systems. This study will use a qualitative approach with methods in several cooperatives that have the same supervision system. Where information or data will be obtained through in-depth interviews with informants, observations, and documentation.

METHOD

This type of research uses qualitative descriptive. Cerswell (in Semiawan, 2010:7) defines it as an approach or search to explore and understand a central phenomenon.

Qualitative research relies on the natural background holistically, positions humans as research tools, conducts data analysis inductively, and gives more importance to the process than the results of the research carried out agreed upon by the researcher and the research subject.

RESULTS AND DISCUSSION

Based on the results of in-depth interviews with informants obtained from the Cooperatives and MSMEs Office related to question (1), namely what kind of supervision model is currently applied in the Cooperatives and MSMEs Office of North Konawe Regency, it can be concluded that: the current cooperative supervision model is monitoring, evaluation, and examination of cooperatives. The supervision of this cooperative takes an approach that includes administrative aspects, where the supervision of this cooperative includes checking the completeness of documents, such as licensing, financial statements, and recording of business activities. Considering that this monitoring and evaluation activity is very important, it must be carried out regularly.

Based on the data from in-depth interviews and observations with informants obtained by researchers at the Cooperatives and MSMEs Office, it is said that to maintain the effectiveness of the cooperative supervision model that is currently carried out, it must be in accordance with the principles of cooperatives and applicable regulations to prevent deviations or abuse of authority. This is very clear and also said by informant 2 (head of supervision and control) that the cooperative supervision process carried out must be transparent to the relevant parties. In addition, to maintain the effectiveness of the cooperative supervision model, namely by evaluating the relationship between the cooperative and the relevant agencies to the extent that the agency provides cooperative guidance and supervision which is the basis for improving the existing supervision system.

From the results of in-depth interviews with informants from the Cooperative and MSME Office regarding what steps will be taken to improve and improve the cooperative supervision system, it can be concluded that these steps are to make clear and detailed SOPs for each supervision activity, ranging from planning, implementation, to reporting. This SOP will be a guideline for supervisory officers in carrying out their duties, in addition, increasing transparency is also very necessary in the cooperative supervision process, besides that there is also a need for training and education for cooperative administrators and supervisors so that they can improve the competence and expertise of supervisors to conduct monitoring and evaluation on an ongoing basis, not only ahead of the RAT, but also throughout the year to ensure compliance and cooperative performance.

Based on the results of in-depth interviews with informants from the Cooperative and MSME Office, whether it is necessary to innovate or develop a cooperative supervision model, it can be concluded that there is a need for an innovation in the cooperative supervision model that will be designed and developed in the future, namely there are two supervision models, the first is the Driving Monitoring data-based supervision model, the second is a technology and community-based cooperative supervision model.

Furthermore, regarding the results of in-depth interviews with informants obtained by researchers from the Cooperatives and MSMEs Office informants about what is the key to success in building an effective cooperative supervision system, it is concluded that the

key to the success of the debut is strong leadership, transparency and accountability, the existence of a culture of ethics and integrity and how consistent the implementation of the cooperative supervision process is carried out.

Based on the results of in-depth interviews with informants from cooperative members, namely the Wawombo Jaya Puuwanggudu Producer Cooperative (informant 4), the Watukila Konasara Producer Cooperative (informant 5), and the Meohai Mandiri Sejahtera Cooperative (informant 6) related to how the supervision model is carried out by the party or supervisor from the Cooperative and MSME Office, and how often cooperative supervision is carried out and how the most effective supervision method in supervising cooperatives, Therefore, it can be concluded that the cooperative supervision model carried out is still less than what they expect. Because the supervision model carried out is only to come and review and then take documentation with the cooperative members, this does not show that there is transparency and accountability in the cooperative supervision process carried out. Therefore, the expectation of the informants consisting of members of the cooperative is that the supervision process is carried out, namely a direct review in the field but must be more intense with varying review stages, namely once a year (informant 4), twice a year (informant 5) and quarterly or every three months of the year (informant 6), by involving the cooperative supervisory team from the province, There is guidance on cooperatives, transparency and follow-up related to the results of the supervision process.

Based on the conclusions of the three cooperative member informants above regarding the cooperative supervision model carried out by cooperative supervisors from the Cooperatives and MSMEs Office, this is very clearly inversely proportional to what was conveyed and proclaimed by the informants from the Cooperatives and MSMEs Office. So far, the difference in the cooperative supervision model expected by cooperative members lies in its focus on increasing transparency, accountability and active participation of cooperative members in decision-making. So that supervision is not only carried out by supervisors but also involves members in a more inclusive and interest-oriented manner. Therefore, this is a suggestion or input for the cooperative supervisory team in order to improve the system or supervision model that has been carried out, so that the supervision model is as expected (Padillah, 2023).

Based on this, the cooperative supervisory team from the Cooperatives and SMEs Office of North Konawe Regency needs to design and develop a cooperative supervision model by utilizing existing information technology by designing a supervision model based on Driving Monitoring data and a supervision model based on Technology and Community. From these two designs of the cooperative supervision model, the researcher obtained information from informants at the North Konawe Regency Cooperatives and MSMEs Office that the model of cooperative supervision in the future is a supervision model based on Technology and Community, this decision is the result of coordination from relevant stakeholders (Tamburaka, 2025).

In addition, the cooperative supervision model is still accompanied by routine Monitoring and Evaluation activities which are carried out twice a year, quarterly and once a year according to what is expected from each informant from cooperative members.

The Technology and Community Systems-based Supervision Model is a cooperative supervision approach that integrates digital technologies, such as data management

platforms, web-based applications, and accounting software, with the active participation of the cooperative member community. Technology is used to ensure transparency, real-time data access, and efficiency in management, while community engagement enables collective oversight through member participation in evaluation, decision-making, and reporting. This combination creates a system or model of supervision that is accountable, inclusive, and adaptive to the integrity of the cooperative (Hayat & Kusmana, 2025).

In the context of the cooperative supervision model based on the Technology and Community system, the stakeholders involved are (1) cooperative members as owners and users of cooperative services who have a role in providing feedback and ensuring transparency, (2) cooperative administrators and managers who are responsible for the implementation of the technology-based supervision model and ensuring compliance with cooperative regulations and principles, (3) supervisors Cooperatives that use data generated by technology to analyze and evaluate the performance and health of cooperatives, (4) regulators and governments that provide regulations, guidelines, and supervise the implementation of cooperative supervision in accordance with applicable laws, (5) technology providers that develop digital systems, software, and infrastructure that support technology-based cooperative supervision, (6) communities and communities that play a role in in social supervision, ensuring that cooperatives run in a transparent manner and contribute to common welfare.

This Technology and Community system-based Surveillance Model offers a more effective approach compared to the Driving Monitoring data-based surveillance system. By utilizing technologies such as artificial intelligence, big data, and digital platforms, cooperatives can conduct real-time financial and operational monitoring, reduce the risk of fraud, and increase transparency. In addition, community involvement in supervision creates a more accountable ecosystem, where cooperative members participate in ensuring compliance with cooperative regulations and principles (Winda, 2022).

By implementing an effective cooperative supervision model, it is hoped that cooperatives can significantly increase transparency, accountability, and member participation. This not only strengthens the trust of members, but can also help and support a more adaptive and efficient cooperative supervision process and ensure the sustainability and competitiveness of cooperatives in facing future challenges (Taringan, 2020).

The combination of advanced technology and active participation of members, the Technology and Community system-based supervision model not only improves efficiency but also builds a more transparent and trustworthy cooperative culture. real-time more accurate and can speed up the audit and evaluation process. In addition to technology, community involvement in cooperative supervision is an important element to ensure stronger social control. With this participatory approach, cooperative members and the surrounding community can play an active role in maintaining the transparency and accountability of the cooperative.

Community-based complaints made through digital platforms or cooperative supervision applications, cooperative members can report suspected irregularities or problems in the cooperative directly. This model allows for control from the bottom, so oversight does not depend solely on auditors or regulators. This community-based forum and discussion are also open, meaning there is transparency in policy-making and collective problem-solving. In addition, the improvement of financial literacy and

participatory supervision is also carried out by educating and training cooperative members so that there is an increase in their supervision and assessment of cooperative performance. Because, the higher the understanding of members, the more difficult it is for individuals to carry out practices that are detrimental to the cooperative (Nurmalasari et al., 2024).

Based on the description above, the following is the draft Flowchart Model for Cooperative Supervision Based on Technology and Community Systems as follows, starting from (1) The main entity consisting of cooperative members, cooperative administrators, cooperative supervisors, technology platforms in the form of applications/web, cooperative communities, regulators/government, (2) Supervision process, starting from (a) data input and cooperative activities, where members and administrators input transaction data, finance, and cooperative activities into a digital system, then data is sent and stored in a technology platform. (b) automatic monitoring and analysis, conducting a data analysis system with an AI algorithm or analytics dashboard, then automatic notifications or warnings are sent if financial anomalies or report non-conformities are found. (c) Community supervision, where cooperative members can access transparent reports through the application/web, and the community can also provide feedback, express aspirations, or report alleged violations. (d) Supervision and regulatory actions, these actions are related to cooperative supervisors and regulators receiving automatic reports from the system as well as input from the community, if there is an indication of a problem, then a digital audit or manual investigation is carried out. And if violations are found, sanctions or system improvements are given. If the cooperative is running well, the status of "healthy" is given and the data is stored for reference.

The limitations of this study lie in the specific types of cooperatives and specific research areas, so the results cannot be generalized for all types of cooperatives in these areas. In addition, the information used depends on the informant and the documentation available, so the potential for bias or limited information from incomplete informants can affect the results of the analysis of this study. This study also did not fully explore the impact of the implementation of the supervision model on the performance of cooperatives in the long term. Therefore, it is recommended that future research be conducted to research the pattern of Cooperative Transformation in the Digital Era.

CONCLUSIONS

Based on the results and discussion, it can be concluded that the effective supervision model in supporting the sustainability of cooperatives in North Konawe Regency is the Technology and Community-based Supervision Model, which is a cooperative supervision approach that integrates digital technology, such as data management platforms, web-based applications, and accounting software, with the active participation of the cooperative member community. Technology is used to ensure transparency, real-time data access, and efficiency in management, while community engagement enables collective oversight through member participation in evaluation, decision-making, and reporting. This combination creates a system or model of supervision that is accountable, inclusive, and adaptive to the integrity of the cooperative.

By combining advanced technology and community-based supervision, cooperatives can build a more transparent, accountable, and sustainable governance system. Supervision involving all stakeholders ranging from cooperative members, managers, cooperative supervisors, regulators, to the community will create a healthier cooperative

ecosystem that is able to survive in the long term. Therefore, the transformation towards a technology- and community-based supervision model is not only an option, but a must for cooperatives that want to thrive in the digital era.

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