The Association Between Strategy and Accountability Level of Co-Operatives

Nur Eyliawati Japelus
Universiti Kebangsaan Malaysia, Bangi Selangor, Malaysia

Noradiva Hamzah,
Universiti Kebangsaan Malaysia, Selangor, Malaysia

Norman Mohd Saleh
Universiti Kebangsaan Malaysia, Bangi Selangor, Malaysia

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Abstract

Strategy and accountability are essential for co-operatives in creating sustainable competitive advantage. This study highlights the importance to determine the indicators to measure co-operative’s accountability level and to investigate the association between strategy and accountability level of co-operatives. This study contributes to the body of knowledge by determining the indicators to measure accountability level and by proposing a typology with regards to the strategy and accountability level of co-operatives. This research would also contributes in assisting co-operatives as a basis to develop guideline to conduct appropriate strategies and to measure the accountability level of co-operatives.

Data were obtained from six co-operatives for this study. The result of the study reveals that transparency, evaluation, complaints and responsiveness and participation of member are four indicators of accountability applied by co-operatives. The finding also suggests that there is an association between strategy and the accountability level of co-operatives. Furthermore, this study discovers that co-operatives classified as Prospectors and Analysers have high accountability level compared to Reactor class of co-operatives.

Keywords: Co-operatives, Strategy, Accountability

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