This study report discusses the procedures for implementing the Cooperation contract procedures at PT. Debersa Sukses Jaya. The purpose of this research is to create and compile Standard Operating Procedures for Cooperation Contract Procedures in accordance with the process of establishing cooperation with clients at PT. Debersa Sukses Jaya. This study uses data that has been analyzed using qualitative methods of narrative analysis and the data collection method is carried out by observation and interview techniques. The results of the study stated that an answer was obtained from the identification process for the cause of the client who did not fulfill his responsibilities as a service user, the process of cooperation contract procedures at PT. Debersa Success Jaya, and has created and compiled Standard Operating Procedures for Cooperation Contract Procedures at PT. Debersa Success Jaya.

Keywords: Standard Operating Procedures, Cooperative Contract.

PRELIMINARY

Companies engaged in services are business units that carry out business activities in the form of services, which are intangible products to the public. Examples include course service companies, salon services, telecommunication services, outsourcing services, transportation services, rental services, consulting services, financial services and other services (Suratno, 2019). Service companies are different from manufacturing companies and trading companies. Trading and manufacturing companies have trading inventory in the form of tangible products in the form of raw materials, semi-finished goods and finished goods to be sold or marketed to consumers and have a cost of goods sold. Meanwhile, service companies do not have merchandise inventory because the service company's products are the result of work or the work of experts in their fields and service companies do not have a cost of goods sold. Although manufacturing, trading and service companies are different, for the smooth and continuous operation of the company, of course, a stipulation or provision that has been mutually agreed upon based on various considerations and tests has been carried out beforehand is required.

Procedures are indispensable in carrying out various things including work in an organization and company. With the procedure, the continuity of the work will run effectively, efficiently and directed. Procedures also keep every worker free from mistakes, omissions and confusion about a job. Therefore, every business or company usually has a procedure which is usually called a Standard Operating Procedure (SOP) (Soemohadiwidjojo, 2014).
The existence of Standard Operating Procedures (SOP) within the company cannot ensure or become a solution for an employee or company performance to run very well and satisfactorily. However, SOPs can minimize the occurrence of errors and help employees or companies to take what actions must be taken in the future. Every job or business, of course, has different standard procedures. Correct and proper procedures can help everyone to carry out good and correct operations. Errors occur due to the absence of an appropriate guide or instruction to carry out an action and problems sometimes cannot be accounted for because there are no official steps or procedures that regulate the procedure. Procedures are needed in every part of the company. In fact, in order to be more organized and properly directed each activity is even needed a procedure that regulates it.

PT. Debersa Sukses Jaya is a service company engaged in tax consulting. Services are provided to clients based on client requirements. As beneficiaries of services, we must be willing to carry out our responsibilities by paying fees for services received. At PT. Debersa Sukses Jaya found problems with clients who avoided and did not complete one of their obligations, namely paying for the tax consultant services they had received. For this problem PT. Debersa Sukses Jaya cannot take further action to the client because there is no evidence or a bond that has been carried out in the form of a written agreement that is binding between the client and the company. This causes losses to the company as a service provider. Based on the background described above, “Procedures for Cooperation Contract Procedures at PT. Debersa Sukses Jaya”.

METHOD
The data that will be used in this research is qualitative data. Sources of data used in this study consisted of primary data and secondary data.

a. Primary data
   Data obtained directly through interviews with accounting and staff administrators, observations, and data collection at PT Debersa Sukses Jaya related to this research.

b. Secondary data
   Data obtained from books and other media related to this research.

Data collection methods that will be used in this study are:

a) Interview
   The author conducts discussions and questions and answers to the accounting and staff administrators at PT. Debersa Sukses Jaya regarding information about clients who leave their responsibilities as service users and what is usually done when they want to enter into a cooperation contract with a client to get more detailed information to develop procedures for cooperation contracts at PT Debersa Sukses Jaya.

b) Observation
   The research was conducted by observing objects that took place within the company when carrying out the cooperation contract process with prospective clients.

c) library technique
This technique is a technique of collecting data through books, literature, and media related to research to be a reference in this study.

The method that the author uses in analyzing the data in this study is a qualitative method of narrative analysis. According to Helaluddin & Wijaya (2019) Interview and observation are the methods used in the application of this analytical method because it takes a story or idea that is communicated to each section related to the research topic to obtain the information and data needed to conduct research.

In the process of this research, the authors conducted interviews with company employees in the accounting department and staff administrators as well as direct observations. According to Siyoto & Sodik (2015) the results of interviews and observations are then reduced which means they are summarized, choosing the main things, focusing on important things, processes and statements that need to be maintained so that they remain in the research data. After being reduced, the data is presented in a simple form without reducing its content.

RESULTS AND DISCUSSION
Identify the cause of the client leaving responsibility as a service user at PT Debersa Sukses Jaya

PT. Debersa Sukes Jaya is a company engaged in tax consulting services. Since its establishment, the company has never issued a Standard Operating Procedure that serves as a guideline or reference in carrying out company operations. As previously explained, the existence of a procedure that regulates a company or organization will assist in carrying out each part and process more easily and directed according to their respective goals. However, there was a problem experienced by PT. Debersa Sukses Jaya is the result of the absence of an SOP within the company. The problem experienced by the company during January – December 2021 due to the absence of an SOP was that the client did not fulfill the responsibility of the service user in the form of payment for tax services that had been carried out by PT.

To be able to identify the cause of the client who did not fulfill his obligations, the authors conducted a question and answer interview with employees of the administrative staff of PT. Debersa Sukses Jaya who usually handles the collaboration process with clients. However, the PT. Debersa Sukses Jaya also did not get a definite reason or cause for the client not to fulfill his responsibilities because the client could not be found or contacted by the company for questioning or the reason for the client’s irresponsibility. And the action taken by PT Debersa Sukses Jaya against the client is to save the client data and enter the client's name into a blacklist or in the blacklist.

Process of Cooperation Contract Procedures at PT Debersa Sukses Jaya

Based on the data collection process in the form of observations and interviews with administrator employees of PT Debersa Sukses Jaya, the procedures or steps taken by the company in carrying out the collaboration process include:

1. Conduct face-to-face meetings with prospective clients or communicate via electronic media such as telephone.
2. Discussing the description of the work or project that will be carried out by the company PT Debersa Sukses Jaya as a service provider.
3. After discussing the project or work to be carried out, then negotiations are carried out regarding the price for the services provided by PT Debersa Sukses Jaya to prospective clients.
4. After discussing the price of the services provided, then a Cooperation contract is made for the client.

**Problem Solution**

Based on the discussion that has been described, the solution to the problem that can be given is PT. Debersa Sukses Jaya has a SOP for Cooperation Contract Procedures. The process of preparing SOPs begins with the observation, interviews and looking for references from various sources so that the procedure is useful according to needs. The author proposes Standard Operating Procedures for Cooperation Contract Procedures for PT. Debersa Sukses Jaya as follows.
Tabel 1 SOP for PT Debersa Sukses Jaya Cooperation Contract Procedures

<table>
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<th>No. Dokumen</th>
<th>Masa Berlaku</th>
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<td>STANDAR OPERASIONAL PROSEDUR TATA CARA KONTRAK KERJASAMA</td>
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**A: Tujuan**
Sebagai pedoman dalam pelaksanaan proses penyiapan kontrak kerjasama dengan klien untuk mencapai operasional perusahaan yang tertata, efektif, dan efisien.

**B: Ruang Lingkup**
Ruang lingkup inidu procedur mencakup proses pada saat hendak menjalin kontrak kerjasama dengan klien.

**C: Penanggung jawab**
Direktur dan karyawan yang diberi tanggung jawab.

**D: Definisi**
Kontrak kerjasama sebagai bukti yang ketat bermostpakan perusahaan maupun penerima yang telah sepakat untuk menjalin hubungan kerjasama.

**E: Prosedur Pelaksanaan**
1. Lakukan analisis dan inspeksi terhadap pihak yang akan diajak bekerjasama (calon penerima jasa).
2. Buat kualifikasi dan keterampilan dengan pihak penerima kontrak atau pihak yang akan diajak bekerjasama.
3. Ajukan kerokee Direktur untuk dilakukan kontrak kerjasama.
4. Temukan persyaratan pelaksanaan kerjasama antara lain:
   - Hak dan kewajiban penerima jasa atau klien.
   - Fee (upah) terhadap jasa yang diterima klien serta metode pembayarannya
5. Lakukan penandatanganan kontrak antara kedua pihak.
6. Perbaharui kontrak jika akan dilakukan perpanjangan kontrak.

Catatan:
Kontrak kerjasama dapat ditambahkan tandatangan saksi atau pihak ketiga bila diperlukan baik dari pihak pemberi kontrak atau penerima kontrak.

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<td>Accounting</td>
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<td>Diperiksa oleh</td>
<td>Elsa Ulina Jawak</td>
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<td>Disetujui oleh</td>
<td>R.Frans Siringoringo</td>
<td>Direktur</td>
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*Source: Self Processed 2022*
The process flow of the cooperation contract procedures at PT. Debersa Sukses Jaya based on the SOPs that have been made and compiled are as follows:

1. The process starts from receiving calls from prospective clients and prospective clients who come directly to the company.
2. After responding to the prospective client either by telephone or who comes directly to the company, an analysis and inspection is carried out regarding the work to be carried out on the party who will want to carry out collaborative activities (prospective service recipients).
3. Make qualifications or provisions for the parties to be collaborated or prospective clients based on mutual agreement.
4. After all the qualifications or conditions have been discussed, then they are submitted to the Director for examination and a decision is made either in the form of refusal to cooperate or approval of a cooperation contract.
5. After the application is approved by the Director, a cooperation contract is made containing the rights and obligations of each party to be carried out during the contract period. And if the application is not approved by the Director, the process of establishing cooperation with the prospective client is declared rejected.
6. If the contract period has been completed, then the client has the right to renew the contract again based on the initial step or the cooperation ends and is completed based on the contract.

CONCLUSION
This research was conducted to identify problems or obstacles that occurred during the activities of the collaboration process with clients receiving services at PT. Debersa Sukses Jaya. And after doing research on problems with clients who do not fulfill their responsibilities as service users, the following conclusions are obtained:
a. PT. Debersa Sukses Jaya does not know the reasons or causes of clients who do not fulfill their responsibilities as service users and cannot take further action to these clients due to the absence of a written contract that is legally binding on the cooperation between the two parties.
b. Discussions have been held in the form of questions and answers in the form of interviews with employees of the administrator of PT Debersa Sukses Jaya regarding the process of cooperation contract procedures that are usually carried out at PT Debersa Sukses Jaya.
c. Standard Operational Procedures for Cooperation Contract Procedures have been made and compiled at PT Debersa Sukses Jaya based on each research process that has been carried out.

REFERENCES