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### INFLUENCE OF OWN CAPITAL, NUMBER OF MEMBERS AND TOTAL ASSET TO REMAINING OPERATING RESULTS (SHU) AT TEMBILAHAN PEER COOPERATIVE INDRAGIRI HILIR DISTRICT

Fitria Ningsih<sup>1)</sup>, Yun Nani<sup>2)</sup>

<sup>1)</sup> Management Study Program, Indragiri Institute of Technology and Business  
e-mail: [fitrianingsih@itbind.ac.id](mailto:fitrianingsih@itbind.ac.id), [naniyun336@gmail.com](mailto:naniyun336@gmail.com)

#### Abstract

*This research was conducted at the Tembilahan Peer Cooperative, Indragiri Hilir Regency which lasted for approximately 6 (six) months. Research Objectives To analyze the effect of own capital, number of members and total assets on the remaining operating results (SHU) at the Tembilahan Peer Cooperative, Indragiri Hilir Regency. This study uses quantitative methods, the data used are secondary data, the hypothesis is tested by path analysis using SPSS version 21. The results of the study indicate that partially own capital variable has a significant effect on the remaining operating results (SHU) at the Tembilahan Cooperative, Indragiri Hilir Regency, the variable number of members has a significant effect on the remaining operating results (SHU), in the Tembilahan Cooperative, Indragiri Hilir Regency, the total variable assets have a significant effect on the remaining operating results (SHU) at the Tembilahan Peer Cooperative, Indragiri Hilir Regency. Keywords : own capital, number of members, total assets and remaining operating results.*

#### INTRODUCTION

Cooperatives are business entities in addition to other business entities such as BUMN, BUMD and private business entities such as limited liability companies (PT), CV, trading businesses (UD) etc. Cooperatives are a forum for developing democracy that gathers development potential and carries out activities to improve the welfare of its members. Cooperatives function as a tool of economic struggle that is able to manage the people's economy to obtain a national economic life based on family. Cooperatives also have an important role in achieving prosperity for cooperative members in particular and society in general. Cooperatives as a people's economic movement oriented to foster community participation in efforts to improve the welfare of cooperative members society even builds the national economy. Cooperative activities are directed at being able to encourage the rate of economic growth by continuing to pay attention and increasing their role in helping cooperative members to improve their standard of living in a better direction.

However, the existence of cooperatives does not receive much attention from the

government even though cooperatives are business entities that are closer to the people and are even very democratic business entities. By paying attention to the position of cooperatives, the role of cooperatives is very important in growing and developing the people's economic potential as well as in realizing and opening up. To grow a cooperative so that it develops, it needs to have a profit or what is called residual business results (SHU).

According to article 34, paragraph 1, the remainder of the cooperative's business results are income obtained in the relevant book, paragraph 2, the remaining business results come from businesses held for members and paragraph 3 states that the remaining business results come from businesses held by members for the members to be divided. for social funds. Sudarno said that the amount of Remaining Business Results from social funds is based on profits obtained in the financial year, therefore what is called profit is essentially the cooperative's income after deducting costs. There are two factors that can influence the remaining business results, including Own Capital and Total Assets.

In order for a cooperative to develop, it needs profits called residual business results (SHU), from the remaining business results that can grow the cooperative becomes more developed and can also improve the welfare of the members. Although members' welfare is not only obtained from large business balances, it can also be in the form of good service, low interest rates and social welfare obtained by members to increase business results, of course it requires very large capital to meet members' needs to realize all member loans.

To determine the resulting performance, the remaining business results can be one of the parameters. The remaining business results describe the overall condition of the cooperative and the success of cooperative operations in a certain period, because the remaining business results come from elements such as capital, total assets and number of members related to cooperative activities. In carrying out business activities, of course you want to get a large profit or remaining business results so that some of the remaining business results can be set aside for cooperative reserves which can then be used to increase the cooperative's capital.

To increase the remaining large business results in an organization, a development effort is needed both in the fields of services, service and sales provided to the community so that it can generate income that provides benefits within the organization. In this case, the remaining business proceeds can cover the costs incurred by the organization which are usually used in the operational sector. The remaining business results cannot be separated

from sales issues. A high increase in sales does not always mean that the cooperative has received large residual business results, so cooperative management must be able to manage the capital spent so that it does not exceed the predetermined budget amount. Therefore, management must prepare a good plan for remaining business results so that the cooperative can avoid the risk of high losses.

Capital use that is not optimal will reduce the level of residual business results. If good use of capital will make the remaining business results increase, likewise if capital use is not optimal then the remaining business results will decrease, so to obtain high residual business results you need to pay attention to the use of capital and controlled assets, besides that the cooperative can achieve the remaining business results are in accordance with what you want to achieve.

The number of members is one of the main factors that causes residual business results to increase, but not always an increase in the number of members can cause residual business results to always increase. An increase in the number of members can increase the remaining business results if the new members have an active role in the cooperative, meaning that the

new members access all the programs set by the cooperative, such as diligently saving so they can increase the cooperative's capital, actively borrowing or shopping at the cooperative and making regular installments and not in arrears. Another factor that influences the remaining business results is the cooperative's assets. Increasing assets will cause the remaining business results (SHU) to increase. However, this will depend on the cooperative's ability to be cost efficient, as well as the cooperative's ability to operate and manage the available assets so that they can be absorbed by members.

## RESEARCH METHODS

In this research the author uses a quantitative method with a secondary data analysis approach. Secondary data analysis (ADS) is a method that uses secondary data as the main source. Quantitative research emphasizes research variables with numbers and analyzing data using statistical procedures (Priadana, 2016:3). The aim of the quantitative method is to develop a mathematical model because this research does not just use theory taken through literature and theory studies. However, it is also important to build a hypothesis that is related to the phenomenon to be studied.

This research does not only use theories taken from literature studies or theories, However, it is also important to build a hypothesis that is related to the phenomenon under study, namely Own Capital, Number of Members, Total Assets and growth of remaining business results in the Tembilahan Peer Cooperative Indragiri Hilir Regency. Data collection in this research uses documentation methods, journals, files or written data related to the research.

Data analysis in this study used path analysis using statistical software with SPSS version 25 to 46 to answer the research hypothesis, namely about the influence of own capital, number of members and total assets on remaining business results (SHU) in Tembilahan Peer Cooperative Indragiri Hilir Regency.

## FINDINGS AND DISCUSSION

1. The effect of own capital (X1) on remaining business results (SHU) (Y) The results of statistical testing with partial tests in this study show that the capital variable

itself has a significant effect on remaining business results (SHU). This is in line with research conducted by Yuniarti, et al., (2020) entitled *The Influence of Own Capital, Number of Members on Remaining Business Results (Shu) in Village Unit Cooperatives in Buleleng Regency* which states that own capital has a significant effect on remaining business results ( SHU).

2. The effect of the number of members (X2) on the remaining business results (Y). From the results of the partial test research, the number of members has a significant effect on the remaining business results (SHU). This is in line with research conducted by Ningsih, et al., (2021) entitled *The Influence of Number of Members, Own Capital and Total Assets on Remaining Business (SHU) of Cooperatives in Karangasem District During the 2015-2019 Period* which states that the number of members has a significant effect on remaining operating results (SHU). In line with research conducted by Ningsih, et al., (2021) entitled *The Influence of Number of Members, Own Capital and Total Assets on the Remaining Business (SHU) of Cooperatives in Karangasem District During the*

2015-2019 Period which states that the number of members has a significant effect on the remaining results business (SHU).

3. Effect of Total Assets (X3) on remaining business results (Y). From the partial test results, Total Assets has a significant effect on remaining operating results (SHU). This is in line with research conducted by Kartini (2020) entitled The Influence of Number of Members, Total Assets, Own Capital and Member Loans in Savings and Loans Cooperatives in Bogor City, which states that Total Assets have a significant effect on remaining business results. The greater the total assets owned by the Cooperative, the remaining operating results (SHU) will also increase. From the data analysis carried out, the multiple correlation coefficient is 0.977. This shows that the relationship between the variables Own Capital, Number of Members and Total Assets on Remaining Business Results (SHU) is very high.

## CONCLUSION

1. Own capital has a significant effect on remaining business results (SHU), with the increase in own capital caused by the increasing number of cooperative members, so that the number of transactions and the number of members will also increase, so the greater the own capital obtained each year will affect the size of the remaining business results.
2. The number of members has a significant effect on the remaining business results (SHU), The greater the number of members, the remaining business results (SHU) will also increase.
3. Total assets have a significant effect on remaining operating results (SHU), Assets are an Independent Variable that has a dominant influence compared to own capital and the number of members. The greater the total assets owned by the Cooperative, the remaining operating results (SHU) will also increase.

## LIMITATION & FURTHER RESEARCH

Cooperative's own capital such as principal savings, total principal savings, mandatory savings and reserves set aside from remaining business results, grants and other savings that have the same characteristics as mandatory savings. Assets represent future economic benefits likely to be obtained or controlled by a particular entity as a result of transactions or events in the past, while remaining operating results represent surplus operating results, deficit in business results or cooperative income in one year after deducting expenses for various business expenses.

Cooperatives must be able to use their assets as best as possible so that the use of cooperative assets is more effective, and can operate and manage the available assets so that they can be better absorbed by members so that the assets produced can increase optimally. Changes in remaining business results are caused by own capital, number of members and assets, while the remaining changes in business results are caused by other variables that are not examined. From the analysis table, the figure R2 (R Square) 0.955 shows the percentage contribution of the Own Capital variable, Number of Members and Total Assets to Remaining Business Results (SHU) is 95.5%. Meanwhile, the remaining 4.5% is influenced

by other variables not examined in this research. Meanwhile, the value of  $e$  can be found using the formula  $e = \sqrt{1-0.955} = 0.045$ .

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