Analysis of The Effects Debt Capital, Equity Capital on Residual Income and It Is Impacts on Amount Coperative Member

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ABSTRACT

The researchs is find out the effects of DC and EC on residual income (SHU) and it is impacts on amount coperative member. The researchs is descriptif quantitativ, the population used as the units of researchs analizis is a coperative in the city of Tangsel with criteria cooperatives that have many business units, and always hold annual member meetings for the last five consecutive years, namely 2016 to 2020, as for the numbers of cooperatives that will be sampled in this researchs are fifty cooperatives. This research uses the methode asociative causall analitycal which mean a causall relationships wherein the variables X would effects variables Y and variables Y would effects variables Z. This methode is find out the relationships among two or more variables, by explining, predicting along controlling symptoms. From researchs result it was found that DC partial significant effects on residual income, withal determinations coefficients is 72,29 %, the rest 27,71 % influence by others factor. EC partiall significant effects on residual income, withal coefficients of determinations is 74,67 %, the rest 25,33 % influence by others factor. DC and EC simultaneously significant effects on residual income, withal coefficient of determinations is 81,81 %, the rest 18,19 % influence by others factor. Residual income partial significant effects on amount coperative member witha coeficient of determinations is 41,82 %, the rest 58,18 % influence by others factor.

Keywords: Coperative, DC, EC, Residual Income, Coperative Member

INTRODUCTION

Coperatives play a very strategic role in the Indonesian economy, so this should be the focus of economic development. Herdianto (2013) explains coperative role in national economic, namelly it is positioning as a main played in economy activitie in variouses sector, a provide of employments, an importants player in developments in home grown economy activitie and communities empowerments, author of new market and source innovations, it is contributions to maintaining balanced of payment throughs exports activitied.

UU No. 25 of 1992 about cooperatives) it was explained that coperative is a bussines entitied whice member are people or coperative legals entitied based on activitied coperative principles wells a people economy movements based on the principles of kindship. Coperatives aims advances to welfared on member particulerated and societis in generals and participat in developments the nationals economy on occasion the contexts realizes in advances, fair and prosperuous societis based on Pancasila and UUD 1945.

There're many cooperatives are inactived or underdevelopes for this the increased in the quantities cooperatives isn’t accompanied by an increased qualities and comparables activitie. That mattered indicated lack of public trust of coopertating, as well minimally levels activitie and participations of coperative member as owner and user of coperative servicess, cooperatives member as playing a role in the developments cooperatives.
Working capital owned by cooperatives will effect the development of cooperatives, either it is EC or DC. Riyanto (2007) statements lest definitions on working capital is define as totals amounts currents asset. This definitions is similar as definitions working capital statement by Irawati (2006) working capital is a companies investments of currents asset. Tria Rohmansyah (2017) in the researched result explains that explained DC and EC togethers have a positive significants effect on residual income. But in this researches the effects on amount cooperatives member is not found.

Capital is importants aspects on coporative expenditur managements, if the coporative can not maintained a satisfactori levels of capitals, than the coporative is like tobe an insolvent statement (un able to pay the maturing obligations) maybe even have to be liquidate or bankrupts (Tria Rohmansyah 2017). In cooperatives one of the roles of capitals guaranted bussines continuities on regards to used capitals, so as to determined sufficients capitals. As much greats tier of efficiencies and effectivies of the use of capital that must be managed by cooperatives is a problema be found by cooperatives (Pertiwi 2017).

UU No. 25 of 1992 about cooperatives)It is explaines the source of coporative capitals consistences of EC and DC. EC can of: principals saving, mandatories saving, reserves fund, and grantsies. DC can of: members, others cooperatives and/or their member, The banks and institution, issuances of bonds and others debt security, other legals source. On coporative, DC and EC conditioned can affects residual income obtaine by the coporative, the size and amount of the remaining income of the coporative. Syarifuddin (2019) in his researched explaines lestt partialy or simultaneously the variable of services qualities, trusted and bussines results have a positive and significants effects on members satistfaction. But, in this researched, the impacts residual income on amount cooperatives member is not found. Based on this, the author will conduct research on analysis of the effect DC, EC on residual income (SHU) and it is impact on amount coporative member.

LITERATURE REVIEW

Cooperative

Cooperative are people’s economy organizations that are socials characters, consists of people’s or cooperatives legals entitled as constitutes in economy arrangements as efforts together on the basis of principles kindship (UU No. 25 of 1992 about cooperatives). In anothers sensed, cooperatives is a bussines entities which member are individuals or cooperative legals entities on the basis it is activitie on the basis coporative principles as well as a peoples economy movements on the basis of principles kindship. Herdianto (2013) explaining that cooperatives are organization of mutuals helped carried out bussines a groups, what's on the basis concepts of helped. Activity in commercials matter are sollely for the economy purposeed, not to the socials purposeed of mutuals cooperations.

Cooperative Member

Cooperative member are owner and user of cooperative servicess. As owner and user of cooperative servicess, member participated actively in cooperative activities. Even so, as long as it does not harms it is interest, the coporative can also provid servicess for non member accordingly to natures of it is bussines activites, for intentions of attracting non member tobe come member of coporative (Buchari 2020). Cooperative memberships on the basis commons economy interest with in the scopes of the coporative's bussines. Every members has an obligation and equal rights to cooperatives as stipulate from article associations. In UU No. 25 of 1992 about cooperatives) explaine several thing abouts cooperative member as follow: 1) Cooperative member is owner along user of cooperative servicess.
2) Cooperative memberships on the basis command economy interest with in the scopes for cooperative's bussines.
3) Cooperative memberships can obtaine or terminate afters requirements as stipulate in the articles associations as meets.
4) Cooperative memberships isn’t transferables. But if cooperative members died, his memberships can continued by on heirs who meteed the requirements from articles associations.
5) Every members has an obligation and equal rights to cooperatives as stipulate from article associations
6) Members meetings is high authorities from co operative.

Residual Income (SHU) of the Cooperative

Groundes UU No. 25 of 1992 about cooperatives,)residual incomes from the cooperative in cooperative's incomes earne in one financials years minust cost, depreciations, and others liabilitie include tax from financials years concern. The residual incomes after deducted the reserved funds, is distribute between member in proportions to the bussines services performen on members at cooperative, and is using form cooperative educationed purpose and others purpose of the cooperative, in accordanc at decision on member meetings (Buchari 2020). residual incomes isn’t a diviened in the form of profit deriveds on result of invested in share happening in limited company, however residual income is bussines profits lest divide accord to the economy activities cooperative member. then the amounts of residual income receivied by eahs members can be differents, the incomes obtainable from residual incomes rely on total of capital participation and members transactionst on formation of cooperative incomes, the higher transaction of members with the cooperative, the higher residual income that members would received (Ni Made Taman Ayuk 2011). It is clear differents from others bussines entity, wherein dividend earn shareholder are proportionals, rely on the amounts of capital they save. This is differen among cooperatives and others bussines entities. Other than that, in others bussines entities, the terms residual income on profits. An income statements is a reports that provides informations about the company's revenues, expenses, and profits during a certain periode. Wells qualities earning in financials statement are profit that do reflects the curren states of the firm and are independent in manipulations by managements then these profit could use for decisions maked (Alvin and Hendang T, 2019). Things that became the principle of residual income co operative : 
1. Residual income distributed is came from member
2. Residual income member are services from capital and bussines transactiont carrying by member them selved.
3. The distributiont of residual income member is done transparently and openly

Capital

Funds using to finances the procurements of asset and operation a corporation. Capital is claim or share owned by the owners of the corporation in the capital stock, retained earnings or profit or excess asset owned by the corporation toward all it is debts (Munawir 2004). Riyanto (2007) explaining lest types of capital consist from :
1. Debt capital is capital which came from off corporation whose is temporarily working in the corporation, and for corporation concerne, capital is debt that should repaired in times. Trade payables are sacrifices of tomorrow economy advantage that might appear from the entities current obligations to give asset or give services to other entities in tomorrow as a results of last transactions.. In terms of utilization fund, the funds
utilization corporation originated from short-term and long-term, both form a structure that the corporation would use to execute it’s bussines properly for operation and investments (Haslinda 2020).

2. Equity capital is capital whiche comed on the owners corporation and is embedde corporation for indefinit periode of times. In terms of liquidity, own capital is a long-term funds whiche liquidities is uncertain. EC originating from internal corporation, is the capital generates by the corporation it self in the form of profit generates by the corporation.

**Researchs Frame Work And Hypotheses**

**The Effects of DC Partialy on SHU**

Is capitals that comes from outides the corporation whiche temporrrarily worked inside the corporation, toward corporation concer capitals a debt which must be repair on times (Kartawinata, 2020). Residual income of the Coperative's tobe Coperative's income earning in one finanncials years minust cost, depreciationt and others liability include tax in the financials years concern (UU No. 25 of 1992 about cooperatives). Researchs results Raidayani (2017) that working capital, absolute and significants effects on residual income of the cooperative. Whereas researches results Tria Rohmansyah (2017) that loan capital has significants effects on the residual income. Be based explanation above, a hypothesist can be formulated, as follows :

H1: There is a significant effects of DC on SHU

**The Effects of EC Partialy on SHU**

Is capital that come from the owners of the corporation and is embeded in the corporation for an indefinit periode of times, (Riyanto 2007). Differented SHU In opinion Raidayani (2017) is incomed receives by coperative for one periode, reduce expensed in one periode. Tria Rohmansyah (2017) in his researched, it was explaine that EC has absolute and significants effects on the SHU. Pertiwi (2017) in his researched explaine that EC has an influences on the residual income, in case increased in one rupiah of owned capital with constant assumption, can be reduced to residual incomes from the bussines. EC is influential in predict change in profits in the next one to two years, by reason stage of EC can results transformation in increased profit, whereas a decreased in EC can results in change in decrease profit, (Lucia Ari Diyani 2016).

Be based explanation above, a hypothesis can be formulated, as follows :

H2: There is a significant effects of EC on SHU
The Simultaneously Effects of DC and EC on SHU
Many relates research have been carried out on the effects of DC and EC simultaneously on SHU, like the result of F-test researched carried out on by Tria Rohmansyah (2017) explaining lest EC and DC togethers has absolute and signficants effects on SHU. DC and EC has a significant effects on profits accretion (Cahyaningrum, Hesti 2012). Be based the result of test carrie out Henry Yahya (2015) lest EC and DC has influenced on corporation profits growths. The corporation did experienced an increased on count profits expensed due to DC, still as effects of increase capital has to increased profit due to corporation running smooth in bussiness. Be based explanation above, a hypothesis can be formulated, as follows: 
H₃: There are a significant effects of DC and EC simultaneously on SHU.

The Effects of SHU Partially on Amount of Cooperative Member
Cooperative member are owner and user of cooperative service(s) (UU No. 25 of 1992 about cooperatives). As owner and user of cooperative services, member participated actively in cooperative activity. As long as it’s not detrimental to it is interest, a cooperative get too provided service to non member in compatible with the nature of it is bussiness activity, withal the intentioned to interesting non-member becomes member of the cooperative. Residual income is bussiness profits that is divide in accord lest to the economy activity of the cooperative member. Then the amounts of residual income received by each members can be different, the incomes obtainable from residual incomes rely on total of capital participation and members transaction on formation of cooperative incomes, the higher transaction of members with the cooperative, the higher residual income that members would received (Ni Made Taman Ayuk 2011).

Be based explanation above, a hypothesis can be formulated, as follows:
H₄: There are significant effects of SHU to amount of cooperative member.

RESEARCH METHODS
The researchs is to find out the effects of DC and EC on residual income (SHU) and it is impact on amount cooperative member. Suitable to this purposed, This research uses the methode associative causall analitical which mean a causall relationships whereon variables X would effects variables Y and variables Y would effects variables Z. This methode is to find out the relationships among two or more variables, by explain, predictng along controlling symptoms. In this research, the calculotion was don’t manually, however utilize a tools is Eviews applications, until hoped that the results obtainable are more accurates. The resource of data worn is secondary data it is cooperaty financials statements. The sampling and population worn researched analyst unit are cooperatives in Tangsel City with criteria of cooperatives lest runnently carried out RAT for five consecutif years, scilicet 2016 to 2020, as for the numbers of cooperatives that will be sampled in this researchs are fifty cooperatives.

RESULT AND DISCUSSION
In this matter, some check element like partial check of penel data (t-test), simultaneously penel data test (F-test), penel data regresssion model checking, penel data checking of coefficients of determinantation and correlatont. The checking process use Eviews8 software to obtain more accurated and checked result.
The Effects of DC Partially on SHU

T- check

The t- check or partials regession coefficients check used to determined whether partialy the independently variables a significantly effects on the dependently variables or not. To know the effects of DC partially on SHU, a partial statistical check can be done ensuing:

Be based probability values (p-values). The hypothesis check:

H₀: Partially DC doesn’t have a significantly effects on SHU
H₁: Partially DC has a significantly effects on SHU

The hypothesis check terms:

If the p-values < 0.05; so H₀ is rejected and H₁ is received
If the p-values > 0.05; so H₀ is received and H₁ is rejected

In this matter partially whether DC variables a significantly effects or not on the SHU. For more detail, look the table ensuing:

| Variable          | Coefficient | Std. Error | t-Statistic | Prob. |
|-------------------|-------------|------------|-------------|-------|
| DEBT_CAPITAL      | 0.011230    | 0.032311   | 2.347564    | 0.0294|

Table 1. The Effects of DC on SHU

At table 1 above, can be observed that the probabilities values of DC or p-values DC is 0.0294 < 0.05 so H₀ is rejected and H₁ is received, signify DC has a significantly effects on SHU.

Ratio of t-count with t-table. Hypothesis check is:

H₀: Partially DC hasn’t effects on SHU
H₁: DC partially effects on SHU

The hypothesis test terms:

If t > t-table, so H₀ is rejected and H₁ is received
If t < t-table, so H₀ is received and H₁ is rejected

To know values of t-table could be obtained by used the provision t-table = (α; df), wherein α values is 5% or 0.05 and the df values is (nk), wherein n is the numbers of observation and k is the numbers of variable utilized. At table 1 mentioned, it could in view that the t-statistic of the DC is 2.347564. Whilst the t-table values is: t-table = (α; n - k) = (0.05; 90 - 4) = (0.05; 86) = 1.66277. So t-count > t-table that is 2.347564 > 1.66277 then H₀ is rejected and H₁ is received, signify that DC partially has a significantly effects on SHU.
Determination coefficients check

The coefficients of determination showing the percentages of the independently DC variables using in the models capable to explained the dependents variables SHU. At table 1 above, the dimensions of r^2 is 0.722951, this showing that the percentages contributiof the influences of the independents variables DC to the dependents variables residual income is 72.29% or it could meaning lest the independents variable utilized in models are able to explained the total 72.29 % to the dependents variables, the rest 27.71 % is affected by others factor beyond the regressions models.

The Effects of EC Partialy on SHU

T- check

The t- check or partials regression coefficients check used to determined whether partialy the independently variables a significants effects on the dependently variables or not. To know the effects of EC partialy on SHU, a partial statistical check can be done ensuing:

Be based probability values (p-values). The hypothesist check :

H₀: Partialy EC doesn’t have a significants effects on SHU
H₁: Partialy EC has a significants effects on SHU

The hypothesist check terms :

If the p-values < 0.05; so H₀ is rejected and H₁ is received
If the p-values > 0.05; so H₀ is received and H₁ is rejected

In this matter partialy whether the EC variables a significants effects or not on the SHU. For more detail, look the table ensuing:

| Table 2. The Effects of EC on SHU | Variable | Coefficient | Std. Error | t-Statistic | Prob. |
|---------------------------------|----------|-------------|------------|------------|-------|
|                                 |          |             |            |            |       |
|                                 | C        | 26.88912    | 3.114594   | 8.633266   | 0.0000|
|                                 | EQUITY_CAPITAL | -0.044036  | 0.018500   | -2.380296  | 0.0205|

Sumber: diolah dengan Eviews

At table 2 above, can be observed that the probabilities values of EC or p-values EC is 0.0205<0.05 so H₀ is rejected and H₁ is received, signify EC has a significants effects on SHU.

Ratio of t-count with t-table. Hypothesist check is:

H₀: Partialy EC hasn’t effects on SHU
H₁: EC partialy effects on SHU

The hypothesist test terms:

If t > t-table, so H₀ is rejected and H₁ is received
If t < t-table, so H₀ is received and H₁ is rejected

To know values of t-table could be obtained by used the provisioant t-table = (α ; df), wherein α
values is 5% or 0.05 and the df values is \((nk)\), wherein \(n\) is the numbers of observation and \(k\) is the numbers of variable utilized. At table 2 mentioned, it could in view that the \(t\)-statistic of the EC is 2.380296. Whilst the \(t\)-table values is: \(t\)-table = \((\alpha ; n - k) = (0.05; 90 - 4) = (0.05; 86) = 1.66277\). So \(t\)-count > \(t\)-table that is 2.380296 > 1.66277 then \(H_0\) is rejected and \(H_1\) is received, signify that EC partialy has a significants effects on SHU.

**Determination coefficients check**

The coefficients of determination showing the percentages of the independently EC variables using in the models capable to explained the dependents variables SHU. At table 2 above, the dimensions of \(r^2\) is \(.746707\), this showing that the percentages contribution of the influences of the independents variables EC to the dependents variables residual income is equals to 74.67% or it could meaning lest the independents variable utilized in models are able to explained the total 74.67% to the dependents variables, the rest 25.33% is affected by others factor beyond the regresssion models.

**The Simultaneously Effects of DC and EC on SHU**

**Simultaneously check (F- check)**

Simultaneously check or F- check is utilized check the effects of every independently variable togethers on dependents variables. To check effects of DC and EC simultaneously on SHU, a statistically check of the F-test can be done ensuing:

Be based probability values (p-values). The hypothesis check:

\[ H_0: \text{DC and EC simultaneously have'}\text{'}n\text{ significant effects on SHU.} \]
\[ H_1: \text{DC and EC simultaneously have a significants influences on SHU} \]

The hypothesis check terms:

- If the \(p\)-values < 0.05; so \(H_0\) is rejected and \(H_1\) is received
- If the \(p\)-values > 0.05; so \(H_0\) is received and \(H_1\) is rejected

In this matter togethers (simultaneously) whether the DC and EC variables has a significants effects orn’t on SHU, look the table ensuing:

**Table 3. The Simultaneously Effects of DC and EC on SHU**

| Variable             | Coefficient | Std. Error | \(t\)-Statistic | Prob. |
|----------------------|-------------|------------|-----------------|-------|
| C                    | 20.58069    | 2.972068   | 6.924702       | 0.0000|
| DEBT_CAPITAL         | 0.221438    | 0.046402   | 4.772187       | 0.0000|
| EQUITY_CAPITAL       | -0.153077   | 0.027787   | -5.509050      | 0.0000|
| Effects Specification|             |            |                 |       |
| Cross-section fixed (dummy variables) |             |            |                 |       |
| R-squared            | 0.818122    | Mean dependent var | 20.59978 |
| Adjusted R-squared   | 0.720911    | S.D. dependent var | 25.30822 |
| S.E. of regression   | 13.37004    | Akaike info criterion | 8.295655 |
| Sum squared resid    | 10367.97    | Schwarz criterion | 9.184476 |
| Log likelihood       | -341.3045   | Hannan-Quinn criter. | 8.654080 |
| F-statistic          | 8.415969    | Durbin-Watson stat | 2.339690 |
| Prob(F-statistic)    | 0.000000    |            |                 |       |

*Sumber: diolah dengan Eviews*

At table 3 mentioned, could be observed that the probabilities values of F-count is 0.000000 < 0.05, so \(H_0\) is rejected and \(H_1\) is received, signify DC and EC togethers (simultaneously) have a significants effects on SHU.
Based on ratio of F-count with F-table. Hypothesis check is:

\(H_0\): DC and EC simultaneously have‘n effects on SHU

\(H_1\): DC and EC simultaneously have an effects on SHU

The hypothesis test terms:

- If F-count > F-table, so \(H_0\) is rejected and \(H_1\) is accepted
- If F-count < F-table, so \(H_0\) is accepted and \(H_1\) is rejected

To know values of f-table could be obtained by used the provision f-table = (\(\alpha\); df), wherein \(\alpha\) values is 5% or 0.05 and the df values is (nk), wherein n is the numbers of observation and k is the numbers of variable utilized. At table 3 mentioned, it could in view that the calculate F-values is 8.415969. Whilst the f-table values is: f-table = (\(\alpha\); n - k) = (0.05; 90 - 4) = (0.05; 86) = 2.710. So f-count > f-table that is 8.415969 > 2.710 then \(H_0\) is rejected and \(H_1\) is received, signify that DC and EC simultaneously have a significants effects on SHU.

**Determination coefficients check**

The coefficients of determination showing the percentage of the independently variable DC and EC using in the models capable to explained the dependents variables SHU. At table 3 above, the dimensions of \(r^2\) is 0.818122, this showing that the percentages contribution of the influenced of the independents variables DC and EC to the dependents variables SHU is 81.81% or it could meaning lest the independents variable utilized in models are able to explained the total 81.81% to the dependents variables, the rest 18.19% is affected by others factor beyond the regresssion models.

**The Effect of SHU Partialy on Amount Member**

**T-check**

The t-check or partials regression coefficients check used to determined whether partialy the independently variables a significants effects on the dependently variables or not. To know the effects of of SHU partialy on amount member, a partial statistical check can be done ensuing:

Be based probability values (p-values). The hypothesis check:

- \(H_0\): SHU partially have‘n significants effects on amount member
- \(H_1\): SHU partially have a significants effects on amount member

The hypothesis check terms:

- If the p-values < 0.05; so \(H_0\) is rejected and \(H_1\) is received
- If the p-values > 0.05; so \(H_0\) is received and \(H_1\) is rejected

In this matter partialy whether the SHU variables a significants effects orn’t on amount member, for more details, look the table ensuing:
Table 4 t-check results (Effect of SHU on Number of Member)

| Variable    | Coefficient | Std. Error | t-Statistic | Prob.  |
|-------------|-------------|------------|-------------|--------|
| C           | 861.0400    | 172.2204   | 4.999641    | 0.0000 |
| SHU         | -8.795997   | 7.029753   | -2.251253   | 0.0158 |

Cross-section fixed (dummy variables)

| R-squared   | 0.418360    | Mean dependent var | 679.8444  |
| Adjusted R-squared | 0.122610 | S.D. dependent var | 944.1111  |
| S.E. of regression | 884.3402 | Akaike info criterion | 16.67418 |
| Log likelihood | -719.3380 | Hannan-Quinn criter. | 17.02140 |
| F-statistic  | 1.414574    | Durbin-Watson stat | 2.302754  |
| Prob(F-statistic) | 0.127135 |

At table 1 above, can be observed that the probabilities values of SHU or p-values SHU is 0.0158 <0.05 so H₀ is rejected and H₁ is received, signify SHU has a significant effects on amount member.

Based on ratio of t-count with t-table. Hypothesis check is:

H₀: SHU partially hasn’t significant effects on amount member
H₁: SHU partially has a significant effects on amount member

The hypothesis test terms:

If t-test > t-table, so H₀ is rejected and H₁ is received
If t-test < t-table, so H₀ is received and H₁ is rejected

To know values of t-table could be obtained by used the provision t-table = (α ; df), wherein α values is 5% or 0.05 and the df values is (nk), wherein n is the numbers of observation and k is the numbers of variable utilized. At table 2 mentioned, it could in view that the t-statistic of the SHU is -2.251253, a negative sign indicates a negative or opposite relationships. Whilst the t-table values is: t-table = (α ; n - k) = (0.05; 90 - 4) = (0.05; 86) = 1.66277. So t-count > t-table that is 2.251253 > 1.66277 then H₀ is rejected and H₁ is received, signify that SHU partially has a significant effects on amount member.

**Determination coefficients check**

The coefficients of determination showing the percentage of the independents SHU variables using in the models capable to explained the dependent variables amount Member. At table 4 mentioned, dimensions of r² is 0.418360, is showing the percentages of the contributions of the independents variables influence SHU to the member dependent variables is 41.82% or it could meaning lest the independents variable utilized in models are able to explained the total 41.82% to the dependent variables, the rest 58.18% is affected by others factor beyond the regression models.

**CONCLUSION AND SUGESTION**

The research is to find out the effects of DC and EC on residual income (SHU) and it is impact on amount cooperative member. Based on the result of the check and discussion above, so can be conclusion terms:

1. DC partialy significant effects on SHU. Total of effects of DC on SHU is 72.29%, the rest 27.71% affected by others factor.
2. EC partialy has a significant effects on the opposites directions to SHU. Total of effects of EC to SHU is 74.67%, the rest 25.33% affected by others factor.

3. DC and EC togethers (simultaneously) have a significant effects on SHU. Total of effects of DC and EC simultaneously to SHU is 81.81%, the rest 18.19% affected by other factor.

4. SHU partialy significant effects in the opposites directions to amount member. Total of effects of SHU to amount members is 41.82%, the rest 58.18% affected by other factor.

Researchers provide suggestions terms:

1. Further research, researchers should add units of analysis and use a longer period, by reason of by utilizing more units of analyzez and a longer period, more significant research result can be got.

2. Keep in mind highly influences of capital on the growt of SHU, therefore cooperatve manager must continues to increased the amount of cooperatve capital they possess, both in the form of EC participation and DC, so that SHU obtained every years will grow and increased.

3. Cooperatve member as owner and user of cooperatve services should continues to play an activitis role, by reason of advancement or decline of a cooperatve inseparable from the activity of its members.

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