

**PENGARUH MODAL SENDIRI DAN TOTAL ASET TERHADAP
PEROLEHAN SISA HASIL USAHA KOPERASI PEGAWAI NEGERI
SEKECAMATAN BULELENG**

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ABSTRAK

Koperasi menjadi salah satu bentuk usaha yang berkontribusi positif dalam pembangunan perekonomian dan kesejahteraan Indonesia melalui peningkatan sisa hasil usaha koperasi. Riset ini untuk menguji pengaruh modal sendiri dan total aset terhadap perolehan sisa hasil usaha Koperasi Pegawai Negeri Sekecamatan Buleleng baik secara parsial dan bersamaan. Jumlah populasi sebanyak 21 koperasi, sedangkan sampel dengan 10 Koperasi Pegawai Negeri di Kecamatan Buleleng dari tahun 2018-2021 menggunakan variabel modal sendiri, total aset, dan sisa hasil usaha sehingga jumlah data sampel sebanyak 40. Hasil riset menunjukkan bahwasannya (1) ada pengaruh modal sendiri terhadap perolehan sisa hasil usaha Koperasi Pegawai Negeri Sekecamatan Buleleng sebesar 0,735, (2) ada pengaruh total aset terhadap perolehan sisa hasil usaha Koperasi Pegawai Negeri Sekecamatan Buleleng sebesar 0,928, (3) ada pengaruh modal sendiri dan total aset terhadap perolehan sisa hasil usaha Koperasi Pegawai Negeri Sekecamatan Buleleng sebesar 0,938. Hasil uji koefisien determinasi (R^2) sebesar 0,874 (87,4%), sedangkan sisanya dipengaruhi oleh variabel lain sebesar 0,126 (12,6%).

Kata kunci: modal sendiri; total aset; sisa hasil usaha

ABSTRACT

Cooperatives are a form of business that contributes positively to Indonesia's economic development and welfare by increasing the remaining results of cooperative operations. This research is to examine the effect of own capital and total assets on the acquisition of the remaining business results of the Cooperative Civil Servants of the Buleleng District, both partially and simultaneously. The total population is 21 cooperatives, while the sample with 10 Civil Servant Cooperatives in the Buleleng District from 2018-2021 uses the variables of own capital, total assets, and remaining results of operations so that the total sample data is 40. The research results show that (1) there is an influence of capital itself to the acquisition of the remaining business results of the Buleleng District Civil Servant Cooperative of 0.735, (2) there is an effect of total assets on the acquisition of the remaining business results of the Buleleng District Civil Servant Cooperative of 0.928, (3) there is an effect of own capital and total assets on the acquisition of the remaining business results of the Cooperative Buleleng District Civil Servant of 0.938. The test results of the coefficient of determination (R^2) of 0.874 (87.4%), while the rest is influenced by other variables of 0.126 (12.6%).

Keywords: owner's equity; total assets; the rest of the business