

ABSTRACT

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NIM : 040610431

YEAR : 2011

TITLE :

"THE DETERMINANTS FACTORS OF COOPERATION WINDFALL PROFITS IN 25 DISTRICTS AND THE CITIES IN WEST JAVA PROVINCE PERIOD 2005-2009 "

CONTENTS :

Cooperative are considered as the most suitable form of business for the economy of Indonesia because it has the principle of kinship and togetherness in their activities. At the end of the year, profit cooperative called windfall profits equitably distributed based on member business services and capital services members. the windfall profits to distinguish cooperative with other agencies because of Business can also indicate the level of activity and growth rate of the cooperative members.

This study aims to analyze the factors determining the rest of the results of cooperative efforts in 25 counties and cities of West Java Province. The independent variable was limited number of members, total assets, own capital and outside capital. The research uses quantitative analysis to the panel regression model based on secondary data period 2005 to 2009. The results of the analysis concluded that the number of members and assets have no effect on the rest of the results of cooperative efforts in 25 districts and cities of West Java Province.

Key words: windfall profits, the number of members, assets, own capital, outside capital.

ABSTRAK

SKRIPSI SARJANA EKONOMI

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TAHUN PENYUSUNAN : 2011

JUDUL :

**“FAKTOR-FAKTOR PENENTU SISA HASIL USAHA KOPERASI
DI 25 KABUPATEN DAN KOTA PROVINSI JAWA BARAT
PERIODE 2005-2009”**

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ISI :

Koperasi dianggap sebagai bentuk usaha paling cocok bagi perekonomian Indonesia karena memiliki prinsip kekeluargaan dan kebersamaan dalam kegiatannya. Pada akhir tahun, laba koperasi yang disebut sisa hasil usaha dibagikan secara adil berdasarkan jasa usaha anggota dan jasa modal anggota. Sisa Hasil Usaha ini membedakan koperasi dengan lembaga lain karena Sisa Hasil Usaha juga dapat menunjukkan tingkat keaktifan anggota serta laju pertumbuhan koperasi.

Penelitian ini bertujuan untuk menganalisis factor-faktor penentu sisa hasil usaha koperasi di 25 kabupaten dan kota Provinsi Jawa Barat. Variabel bebas dibatasi yaitu jumlah anggota, total asset, modal sendiri, dan modal luar. Penelitian menggunakan analisis kuantitatif dengan model Regresi Panel berdasarkan data sekunder periode 2005 sampai 2009. Hasil analisis menyimpulkan bahwa jumlah anggota dan asset tidak berpengaruh terhadap sisa hasil usaha koperasi di 25 kabupaten dan kota Provinsi Jawa Barat.

Kata kunci : sisa hasil usaha, jumlah anggota, asset, modal sendiri, modal luar.