

ABSTRACT

This research is conducted to know the influence of liquidity ratio, solvability, and profitability to the growth of the rest of business result in KSU Berkah Mina Lestari Period 2009-2017. The purpose of this study is to know and analyze how the current ratio, cash ratio, debt to asset ratio, and return on assets affect the growth of residual results of operations.

This research uses quantitative method with descriptive-causality research type. Sampling by purposive sampling method is data of Annual Members Meeting in which there are financial reports covering balance sheet, income statement, and data of savings member of KSU Berkah Mina Lestari period 2009-2017. Data analysis techniques are descriptive analysis and multiple linear regression analysis.

Based on the results of hypothesis testing, current ratio, debt to asset ratio, and return on assets that significantly partially affect the growth of residual business results. Simara simultaneous, current ratio, cash ratio, debt to asset ratio, and return on assets have significant effect to the growth of residual result of business. Current ratio, cash ratio, debt to asset ratio, and return on assets are able to explain the remaining growth of business result of 92,1% and the rest of 7,9% influenced by other variable not examined in this research. Current ratio, cash ratio, debt to asset ratio and return on assets fall into the category of unfavorable and need to be improved.

Keywords: *cash ratio, current ratio, debt to asset ratio, KSU Berkah Mina Lestari, return on assets, SHU*