

Aspek hukum pembubaran koperasi pasif di Indonesia : studi kasus Koperasi di Kota Depok = The legal aspects of the dissolution of a passive cooperative in Indonesia : a case study of the cooperative in the City of Depok

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Abstrak

Skripsi ini membahas ketentuan pembubaran koperasi pasif oleh Pemerintah Kota Depok. Hasil penelitian yuridis normatif menunjukkan bahwa pembubaran dilakukan karena 3 (tiga) alasan yaitu koperasi tidak melaksanakan Rapat Anggota selama 2 (dua) tahun berturut-turut; keberadaan koperasi tidak lagi dapat memenuhi tujuan pendirian koperasi yaitu mensejahterakan para anggota; serta koperasi tidak melaksanakan kegiatan usaha walaupun telah diberikan pembinaan. Prosedur pembubaran berdasarkan Keputusan Menteri Koperasi dan Pembinaan Pengusaha Kecil Nomor: 269/M/IX/1994 harus memenuhi 5 (lima) tahapan, yaitu penelitian kepatuhan oleh pejabat koperasi; pengumuman Rencana Pembubaran; periode pengajuan keberatan pembubaran; penerbitan Surat Keputusan Pembubaran; dan pemberitahuan pembubaran kepada kreditor. Dalam membubarkan koperasi, Pemerintah Kota Depok menghadapi hambatan hukum yaitu tidak dapat diselesaikannya hutang piutang dengan kreditor karena sistem pencatatan keuangan yang tidak tertib; dan hambatan non-hukum yaitu sistem administrasi data anggota yang tidak akurat. Untuk menghindari adanya koperasi pasif, Pemerintah perlu melakukan pengawasan berkala terhadap koperasi yang terdaftar dan lebih berhati-hati dalam memberikan persetujuan pendirian koperasi baru.

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This thesis discusses the provisions of the dissolution of passive cooperative by the Government of the city of Depok. Normative legal research indicate that the reasons to dissolve a passive cooperative, at least, for three reasons namely: failure to conduct the Member Meeting for 2 (two) years consecutively; the existence of a cooperative is no longer able to meet the purpose of its establishment; that is providing the welfare of the members; and the cooperative could not continue its business activities although it has been provided capacity building. Dissolution procedure is governed by the Decree of the Minister of Cooperatives and Small Entrepreneur Development Number: 269/M/IX/1994 which must meet five (5) stages, namely: compliance research by cooperative officials; dissolution plan announcement; appeal period; issuance of a dissolution decree; then dissolution notification to the creditors. To dissolve the cooperative, the Government of Depok City has to solve two obstacles; legal and non-legal obstacle. Legal obstacle refers to inability to solve the debts with creditors because the financial record-keeping systems are not properly in place; and nonlegal obstacle refers to improperly members data base in the administration system. To avoid the passive cooperative, the Government needs to supervise the listed cooperative periodically and more prudent in granting the approval for the establishment of new cooperative.