

Analisa hukum penrbandingan pembagian sisa hasil usaha dalam Badan Usaha Koperasi dengan pembagian keuntungan dalam perseroan terbatas.

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Abstrak

[Penulisan skripsi ini dilatar belakangi oleh keadaan perekonomian Indonesia yang timpang dan tidak sesuai dengan amanat Pasal 33 UUD 1945. Skripsi ini membahas mengenai pembagian Sisa Hasil Usaha dalam Koperasi, pembagian keuntungan dalam Perseroan Terbatas serta perbandingan antara keduanya. Metode penelitian yang digunakan adalah metode penelitian hukum normatif. Hasil penelitian ini menyatakan bahwa pembagian Sisa Hasil Usaha Koperasi didasarkan pada jasa usaha tiap anggota sedangkan pembagian keuntungan dalam Perseroan Terbatas didasarkan pada jumlah kepemilikan saham. Penelitian ini juga memberikan saran kepada pemerintah agar berperan lebih besar dalam mendukung dan mengembangkan badan usaha Koperasi di Indonesia.

.....The thesis is based on the unbalanced condition of Indonesian economic and not aligns with the article 33 of Indonesian Constitution (UUD 1945). The focus of this study is about distribution of Cooperative surplus, distribution of Limited Liability Company profit, and comparison between both of them. This research is using normative law research method. The outcome of this research showed that distribution of Cooperative surplus is based on contribution of each members, meanwhile distribution of Limited Liability Company profit is based on the ownership of shares. The research also give suggestion to the government to take a bigger role in supporting and developing Cooperative enterprise in Indonesia, The thesis is based on the unbalanced condition of Indonesian economic and not aligns with the article 33 of Indonesian Constitution (UUD 1945). The focus of this study is about distribution of Cooperative surplus, distribution of Limited Liability Company profit, and comparison between both of them. This research is using normative law research method. The outcome of this research showed that distribution of Cooperative surplus is based on contribution of each members, meanwhile distribution of Limited Liability Company profit is based on the ownership of shares. The research also give suggestion to the government to take a bigger role in supporting and developing Cooperative enterprise in Indonesia]