

Legal Consequences on Cooperative Management Who Neglect to Carry Out Their Functions Resulting in Loss of Cooperatives Based on the 1992 Cooperative Law

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Abstract

Cooperatives are managed with the aim of improving the welfare of its members and society as a whole. As a legal entity, cooperatives have the authority and ability to carry out every legal relationship, both externally and internally, with humans or other business entities. Cooperatives as legal entities are represented by their organs, which in this case are cooperative management, supervisors and member meetings. There are many cases of cooperatives disbanding due to the negligence of the management which resulted in cooperative losses. Based on the results of the study it was found that the position of the cooperative management in Law Number 17 of 2012 concerning Cooperatives in Article 29 stipulates that the Cooperative Management is a representative of a legal entity, in this case cooperatives. That the legal consequences for cooperative management who neglect to carry out their functions resulting in cooperative losses based on the 1992 Cooperative Law depend on the accountability of the management at the Membership Meeting. If the report is accepted, then there will be no legal consequences. That the responsibility of the cooperative management who is negligent in carrying out its functions so as to result in the loss of the cooperative can be burdened with personal responsibility because the management as the party entrusted with the task of managing the cooperative can be burdened if it can be proven that the management has committed an unlawful act as stipulated in Article 1365 of the Civil Code.

Keywords

consequences; law;
management; negligence; loss



I. Introduction

Cooperative is something business along with which done the group of people for achieving goals along with. This mattersync use provisions of Article 1 paragraph (1) of Law Number 17 of 2012 concerning Cooperatives which mentions: Cooperative is body rule which established the individual or entity rule Cooperative, use separation of the wealth of its members Becomes capital for operate business, which fulfill aspirations & needs along with on economic, social, & culture sync use Mark & cooperative principle.

Cooperative Becomes pillars of the Republic of Indonesia the philosophical foundation is Pancasila, while the juridical basis is constitution 1945, in particular Article 31 and the legal basis is Law Number 25 of 1992 aboutcooperatives. Chapterthree Law Number 25 of 1992 about the cooperative states that "the cooperative aims to promote the welfare of its members in particular" & resident in usually and follow shape National economic order on order to realize citizens who forward, fair, & prosperous based on Pancasila & constitution 1945".

Issuance of Law Number 17 of 2012 about Cooperative brings poly new concepts which addressed on skeleton make cooperative & customize it use global economic situation. This law is mandated for bring cooperatives to which better. Cooperative concept modern which set on Law Number 17 of 2012 about this cooperative, trusted adopt some principles/concepts which there is in Limited Liability Company (PT).

Cooperative management aims for heighten the welfare of its members & people overall. Even though cooperative non-prioritize profit, assorted business which managed by cooperative required to form income surplus which relatively great so cooperative can maintain their survival & heighten operating capability. Purpose primary the establishment of a cooperative is for prevent people fall into on loan shark system. The start of the cooperative for facilitate the participation of its members for save funds according to the loan back to members use amount of interest & moment which already agreed. Finally cooperative needed can get capital for finance activity operational.

Most cases many which experienced by cooperative in Indonesia is cooperative bankruptcy so that make cooperative become make a loss. Bankruptcy is a process, on where somebody debtor which have financial difficulties for pay the debt, declared bankrupt the court, on This is the Commercial Court, because the debtor earlier non-can pay the debt. Debtor's property can shared on creditors, sync use government regulations.

Another case that is often experienced by cooperatives is the embezzlement of funds by the cooperative management, resulting in the cooperative going bankrupt. Another case experienced by cooperatives is related to bad loans that occur in savings and loan cooperatives. This is due to mismanagement which resulted in the cooperative going bankrupt. These cases must be accounted for by the cooperative management.

Based on the arguments above, the authors are interested in conducting a thesis research with the title " Legal Consequences on Cooperative Management Who Neglect to Carry Out Their Functions Resulting in Loss of Cooperatives Based on the 1992 Cooperative Law".

II. Review of Literature

2.1. Welfare State Theory

Moleong (2004) stated that Nation modern is anthropomorphic order law. States always follow the rules in all activity. Dahlan and Santosa (2014) stated that in context In this case, the state is usually referred to as rule country. In the development of state thought law, it is known that there are two groups country law, country law formal and country law material. Country important controller this also known as a welfare state or the welfare state.

Welfare state on Black's Law Dictionary which meant use welfare state (literally translated) is a nation which the government runs assorted event insurance premium social, for example unemployment compensation, pension, donation money for family, food stamps, & donation for blind or deaf people (Garner, 1990).

In the concept of the welfare state, the state needs to expand its responsibilities towards case socioeconomic which faced polyperson. This development which legitimize the century's "interventionist state" 2nd twenty. The state actually needs or even must intervene many problem social & economy for claim creation of prosperity along with socially. State function also covers many activity which previously outside the scope of state functions, for example expanding the provision of social services on individual &

family on special things, for example “social security”, health, social welfare, education & construction and housing area (Asshiddiqie, 1994).

Country unity Republic Indonesia is designed as a welfare state, as regulated in constitution 1945. The principles of the welfare state in the Constitution 1945 detailed in some articles, especially which related with problems socioeconomic. Strong guess that country unity Republic Indonesia is considered a welfare state can be traced back to the Preamble of the 1945 Constitution. "Government protect whole country, all bloodshed promoting the public interest, and life people." Besides that, a number of provisions of the constitution 1945 reflects core values based on the welfare state. For example, Article 27 (2) “Every citizen the state has the right to work and proper rights. Life for mankind”; Article 28A "Everyone has the right" to live and have life and the right to protect life. ; and Article 28B, 28C, 28H, 31, 33 dan 34 (Sukmana, 2016).

2.2. Responsibility Theory

Responsibility in rule dictionary called responsibility and responsibility, the word responsibility choose regulatory accountability, namely accountability for the consequences of mistakes in the subject of the rules, and say responsibility choose accountability political (Kelsen, 2006). Responsibility theory emphasizes draft responsibility that emerges from the law. Because theory obligations are interpreted in terms of obligations, are terms that refer to on use obligation law from those who legally responsible for their exclusive behavior (Kelsen, 2006). The problem is that his behavior violates rule and he can punished. Accountability is inherent in the exercise of authority in national administration and government. From the perspective of public regulation, the existence of this authority leads to on accountability according to general principles. "Geenbevegeddheidzonderverantwoordelijkheid; no authority is irresponsible. La sulthota if masuliyat" (no irresponsible authority).

According to the ground rules civil law, liability can be shared into two types: error and risk. Therefore known to use risk responsibility or absolute responsibility (criminal liability), not using negligence and negligence.

2.3. Role Theory

Role Theory (Role Theory) is theory which is group many theory, orientation, alsodisciplines. The term “role” is takenbased on globaltheater. in theatre,a actor must play Becomes somebody figure exclusive & on position Becomes that character he required for behave properly exclusive. Role means behavior, act.

Roles are patterns of normative behavior that are expected of location (status) certain. goss, Mason, and McEachern define role as hope which placed on people of status certain social. according to Lawrence Ross, the role is dynamics status and status, or use of rights and obligation, sometimes referred to as status subjective (Susanto, 1979).

The role-based term is set actions required by established people in society. In Language English, walking called "role" and defined as "job or one's duties in the company." It means "one's duties or duties in business or profession". Role defined as a series of actions required by a person living in Public. Role is action which someone did in an event (Syamsir, 2014).

2.4. Cooperative

Cooperative means "collaboration". Cooperative sourced according to term co-operation which it means "collaboration". Cooperative regarding use human Becomes individual & use his life on Public. Mannon- can do collaboration Becomes one unit, human need someone else on a social framework (Hendorojogi, 2010).

Definition of this cooperative can be divided into two parts. Namely, from Constitution Number 25 of 1992 about General Understanding and cooperatives. by general terms cooperative is a group of people or cooperative supervisor who cooperate as part of the family. according to article 1 Constitution Number 25 of 1992 about Cooperatives, the meaning of cooperatives are as follows: Cooperatives are economic actors engaged in the economy, consisting of: from people who are generally vulnerable economy participating by volunteer and on the basis of equality, as well as the need its members (Kartasapoetra, 2007).

The foundation of cooperatives is divided on the basis of ideal cooperatives, namely Pancasila, especially the fifth precept. Structural foundation Indonesian cooperatives are UUD 1945 and the basis of its movement is Article 33 paragraph (1) of the 1945 Constitution and its explanations. While the mental foundation Indonesian cooperatives are loyal friends and personal awareness.

Legal basis Indonesian cooperative also very strong because this cooperative given a fixed place. However, cooperatives develop as fast as they want, despite having a strong legal basis, because changes in people's thinking and culture can cause system change regulations that more quickly, do not forget that there is not. Establishment cooperative according to Cooperative Law, cooperative there still is in chapter 2. chapter 2 The Cooperative Law states that "operations based on" Pancasila and 1945 Constitution as well as family principles". Indonesian Cooperative based on family and mutual cooperation. In accordance with national personality Indonesia, we will organize our lives based on family and each other encourage each other to help. Working together to improve welfare cooperative and Indonesian cooperative confess that according to the motto Bhineka Tunggal Ika, still has personality reflecting life shaped by the situation and environment based on mutual cooperation with relatives.

III. Results and Discussion

3.1. Position of Cooperative Management in Law Number 17 of 2012 concerning Cooperatives

Cooperative is business along with which on operate activity his business on involve all member which there is in mutual cooperation usually for example on activity a family. This spirit of togetherness non- just on the form of mutual cooperation and responsible for activity business cooperative However also on shape have capital along with (Hadikusuma, 2001). Narrative earlier disclose that gait very cooperative crucial on develop economic potential people and can create a life of economic democracy which have characteristics- characteristics democratic, together & family and openness. It means core according to cooperative identity is family spirit & mutual cooperation on create business along with as intended on constitution Becomes Economic Democracy (Suryosukmoro, 2020).

Juridical recognition of cooperatives is contained in the Elucidation of Article 33 paragraph (1) of the 1945 Constitution which states:

"Chapter 33 States that foundation of democracy economy is that all production happens to all in lower leadership or member's Public. Prosperity society is prosperity individual. not prosperity, that at the forefront. Therefore, the economy is structured into

company and based on business family. Create company compatible with it are cooperatives (Zain, 2015).”

That means, fine provisions of Article 33 (1) Changes to the Constitution of the State Republic of Indonesia 1945 and Article 1 paragraph (1) Constitution Number 25 of 1992 is a pillar of education. At the same time as integral part from economic cleansing national, the law confirms that development and approval ground rules and price changes about status cooperating regulator is authority and government responsibility. This authority can bestowed to minister which in the field of cooperatives. With thus, government do not interfere in internal affairs cooperative, but just watching and adhere to the principle of cooperative independence. A clear statement of the Constitution and firm in on in line with the meaning disclosed by Moh. According to Hatta, cooperative is embodiment from family principle which underlying the Indonesian economy (Hatta, 2002).

Provision which stated on Article 9 of Law Number 25 of 1992 about The cooperative stipulates that “the cooperative acquires the status of an entity” rule after the deed of establishment is approved the government”. Cooperative recognized Becomes body rule is a body which there is because rule & of course needed his existence as a result called legitimate entity. Based on that, it is mentioned artificial person/rechts person (Untung, 2002).

Article 9 of Law Number. 25 of 1992 concerning Cooperatives will put body status rule on cooperative after his stance is confirmed the government. So cooperative own position Becomes body rule, then the deed of establishment includes on inside rule basically need to be validated the government. For accept ratification earlier the founders submitted a written request accompanied by use deed of establishment of the cooperative (Untung, 2002).

Cooperative which has accept body status rule, so Becomes body rule cooperative as subject rule which have right & obligation. Against third parties, when needed can use obvious & firmly know who which can held accountable for the way business body rule operation earlier (Untung, 2002).

This means that the cooperative has officially obtained status management through approval of the deed of establishment, including the articles of association of the cooperative. There is a clear separation between status settings, then setting status between cooperatives as organization and status Settings para its founder. It is very help in differentiate Among founding father and members cooperative in daily work. Logically, separation tight from the status of this rule means separation the strictest of the two assets (Untung, 2002).

Manager A cooperative is a cooperative organization under the General Assembly. He is authorized representing the cooperative as a legal entity good in and in outside court room. About the way cooperative Indonesia, Article 29 The Cooperative Law regulates the implementation of Article 37. From the provisions the above article can be concluded that the cooperative management is elected based on the members and member meetings for length of service five years. , Use re-worthiness. If the member is cooperative who is the supervisor cooperative, so the board of directors is selected based on member cooperative.

Article 29 Law No 25 of 1992 about The cooperative stipulates that cooperative management is a legal entity, in this matter Vice of cooperative. Because the administrator is mail system owner power in a general meeting, the management chosen Accordingly, and the members of the cooperative are elected at a general meeting to manage the business of the cooperative, each member is a cooperative. you can get opportunity which same with the owner. .. Length of service cooperative manager in carry out their duties up to you five years.

Manager cooperatives always have obligation and right separately. Article 30 UU Cooperative set obligations cooperative management, including:

1. Management Cooperative and his efforts.
2. Submission of plans work and design plans for rule cooperative balance.
3. Meeting generally held.
4. Reporting finance and submission of accountability for task application.
5. Organization of accounting and inventory finance right.
6. Holds member and administrator registration.
7. Representatives from the square and the co-op next door.
8. According to the law, we will decide to join and interesting member new, and to attract sync members.
9. Using the responsibilities of the voiceover cooperative and the decisions of the General Assembly to take steps and effort for interest and the advantages of voiceover cooperatives.

According to Information Article 30 Paragraph 1 describes management rights as follows:

1. Representative cooperative in and along court.
2. Decide to join or decline new member and dismiss sync member according to law.
3. Take action and effort for interest and profit cooperative by sealing responsibility and decision its members.

Condition Manager election cooperative regulated in the articles of association cooperative. Requirements are usually aligned with cooperative type led by the Manager. As an example:

1. You must participate in business cooperative and fulfill obligations your cooperative. Experienced in cooperative business.
2. You need to have time to attend the council and give opinion and ideas that will help you promote your membership.
3. Cooperative organization must be understood, experienced and monitored closely active for neatness.
4. You must be ready to listen and deliver to the Board of Directors any proposed opposition in the opinion of members in the public interest.
5. Before making a decision, you must respect member opinion other, though not always same.
6. Obey decision mysterious management and don't do your will. You have to think open and accept progress and innovation new technology for updates.
7. Management is a position honor and therefore carry religion and power according to membership.

Cooperative management have right which is authority based on the management of the cooperative. Cooperative management have right:

- a. Representing the cooperative on interaction use & make a transaction use ruler of the country & third party (Becomes representative or sense cooperative equipment);
- b. Acting on behalf of the cooperative, which legally bind the management;
- c. Making wise decisions sync use Articles of Association & resolution of the Members' Meeting;
- d. Delegating day-to-day management i.e. implementing policies on manager permanent or manager non- permanent.

Meanwhile, the management obligations which are the duties and responsibilities that must be carried out by the cooperative management are:

1. Management of cooperatives and their business.
2. Proposed plan work and design rules about opinion and cooperative spending.

3. General Assembly;
4. Submit financial reporting and accountability for task requests.
5. Proper organization of accounting and financial inventory. & vi. Maintaining registration member and administrators.
6. Owner and ruler Cooperative according to membership because honorable position. Therefore, we do not allow members who have given them Position and power.

Based on the theory of responsibility, cooperative management must have a moral attitude to carry out their obligations to be able to work as well as possible by paying attention to all statutory provisions and the cooperative's AD/ART, which is then known as responsibility in the sense of responsibility. This means that the management of the cooperative is mandated not to achieve the welfare of the individual or the welfare of the management only, but to all members of the cooperative. This moral attitude then gives birth to a work ethic that will determine which direction the cooperative will take. If the moral attitude of the cooperative management is on the good side, the cooperative will run well, and vice versa.

3.2. Legal Consequences for Cooperative Managers Who Neglect to Carry Out Their Functions, Resulting in Loss of Cooperatives Based on the 1992 Cooperative Law

Included on Article 33 Constitution 1945 contained the basis of economic democracy, where production was carried out the whole for whole under the leadership or ownership of members people. Cooperativeon Indonesia is the destination is prosperity people which take precedence, no for individual prosperity. Based on this, the economy is structured Becomes business along with from businesskinship. Build companywhich sync use that is cooperative (Muhammad, 2010).

The characteristics that distinguish cooperatives from other business entities have different consequences in several respects. For example in terms of capital, determining voting rights, how to share profits, and so on. One thing that must be considered, because the owner of the cooperative is also a customer, the business run by the cooperative should be related to the economic interests of its members. In connection with the existence of these business links, the success of cooperatives is not only measured by the amount of profit or residual operating results (SHU), but from the benefits of cooperatives (cooperative effect) for the economic interests of its members (Kebahyang, 2008).

One of the reasons that hinder the development of cooperatives is human resources (HR) and capital. Human resources cover the entire workforce from the bottom to the top level, both those who master management, technology, and other skills. The weak point of cooperatives lies in human resources, especially those related to quality.

In essence, the quality of human resources will show personal abilities in terms of knowledge, skills, and attitudes in completing tasks or problems. In relation to the qualifications of most cooperatives classified as small businesses, in general the quality of existing human resources can be said to be limited. No wonder the cooperative is limping and its development is very slow, poor management and various other problems.

In genuine cooperative management, manager is responsible for all management activities cooperative from the effort between member or member association according to Article 31. If the board of directors causes harm to administrator cooperative, for example in accordance with the Article 34 UU cooperative, the directors must be responsible for the loss (Widiastuti, 2009).

This does not affect the need for management to act and act prudently (for example a cooperative means that its actions do not harm the cooperative which is the main director

of the cooperative. The obligation to become a director See above, for example Article 14 PP No. 9 of 1995 states that the management maintains the health of the company and everything is arranged to pay attention to aspects of capital, liquidity, solvency and profitability in order to protect the interests of the parties involved.

Cases that were detrimental to the cooperative turned out to be resolved through a negotiation process and lumping it (leave it alone) (Kismawati 2019). Cooperative management errors are due to negligence on the part of the management and it is possible that there is a deliberate factor on the part of the management. The management of the cooperative does not make a firm policy when the members borrow money from the cooperative, so that the cooperative becomes a balance sheet deficit. In addition, the knowledge, skills and abilities of the management are fairly poor, which results in carelessness, resulting in losses experienced by the cooperative. Carelessness is for example the absence of evidence of loan transactions between cooperatives and members. Another omission made by the management is intentionally giving the widest possible access to members who will borrow money from cooperative partner banks.

Based on the theory of responsibility, it can be seen that various problems involving cooperative management have not been in accordance with what was expected. Cooperative problems that appear on the surface, for example bankruptcy, bad credit, cases of embezzlement and fraud, only a few have reached the realm of law. Whereas the Cooperative Law has stipulates that there is a legal responsibility to the management who must be accounted for because of the cooperative that has suffered losses.

Based on the role theory, the cooperative management must show a pattern of behavior that should be shown in an organization or system. This means that members have complex expectations so that the cooperative will provide welfare through a variety of businesses. The management of the cooperative must have the right strategy to make a policy for the progress of the cooperative. A bad strategy when managing cooperatives will result in failure in carrying out cooperative management so that the cooperative goes bankrupt, loses and eventually is dissolved. The management of the cooperative must also have the right policies so that the cooperative is supported by the members. In addition, the cooperative management must also intensively communicate with its members to get input on the running of the cooperative.

3.3. Responsibilities of Cooperative Management who are Negligent in Carrying out Their Functions, Resulting in Loss of Cooperatives Based on the 1992 Cooperative Law

Manager's Duties on managing organization & business Cooperative must intended solely for the benefit of & cooperative benefits. However because environment global business is an environment which full of uncertainty, can understand what if on a transaction exclusive Cooperative non- can dodge according to have to suffer losses (Ridho, 2004). As a Cooperative device which given authority for perform actions rule & efforts rule for & on behalf of the body rule Cooperative which concerned, the Management is responsible for his actions when risk of loss occurs in the cooperative.

One of the responsibilities which inherent in Cooperative management which listed on Cooperative Law is Managing Cooperative & his efforts. Manage is arrange about how is the cooperative capable run the Member, & arrange whole activity Cooperative. Operational activities including management vehicle & supporting infrastructure which claimed assets of the Cooperative or the assets of the Cooperative. Manager's responsibilities on Cooperative asset management strengthened on Article 31 of the Cooperative Law which mandates that the Management is responsible about all activity

Cooperative management & his business on Member Meeting or extraordinary Member Meeting.

Provision which arrange about Manager's responsibilities on Cooperative Law there still is on Article 34 of the Cooperative Law. Article 34 of the Cooperative Law states that the Management, either jointly, also individually, bear the loss which suffered by the Cooperative, because action which done use intentional or negligent. In addition to compensation earlier, if the action is done use intentional, non- close the possibility for the prosecution generic for carry out a prosecution.

The application of Article 34 of the Cooperative Law of course must done use process verification. As an example, if you say something moment there still is sign that a number of losses exclusive sourced according to negligence & or intentional management, term first Member Meeting must try sign real factor which result in loss earlier.

If could proved that the damage is due to negligence and the management accepts the results of the inspection, so administrator have to bear the loss alone or together. However, if management is proven to have on purpose act against interest cooperatives, the General Assembly can quick decided to look for compensation in court.

Manager's Responsibilities is an obligation to influence based on conditions the rules that apply. There is a habit and rule which set responsibilities. In terms of deed which breaking the rules normal, practitioners can be held accountable (*onrechtmatigedaad*) and is responsible for breaking promises (default) according to rule normally violated. you are responsible for this loss. Responsibility does not happen only to lose goods which traded, but also for advertising goods and/or service which advertised. Responsibility for the consequences of the violation rules set in Article 1365 of the Civil Code, and exclusive terms necessary for violator for held accountable.

Article 1365 The Civil Code states that "violent act" rule harm others oblige people who has announced loss because of his failure to compensate for the loss". Responsibility over the default effect is contractual obligations. Library rules and contract documents always state that a contract is a written agreement. No contract by agreement or the contract is indicator of relationship between the parties and the transaction. That means, nothing rule interaction (Nasution, 2021).

Article 1365 of the Civil Code non- put the meaning or meaning of PMH, However set the requirements for a which submit subpoena change because action against rule based on the provisions of Article 1365 of the Civil Code (Agustina, 2003). In this context, MA Moegeni Djojodirdjo inconsistent because statement "PMH is regulated" in Article 1365 of the Civil Code" does not regulate acts against the law, but regulates the conditions demand compensation loss due action against law (Article 1365 don't see the wording and don't arrange it (*onrechmatige daad*)).

So that can subject to Article 1365 of the Civil Code, the law & jurisprudence requires so that in the perpetrator must contain an element of error (*schuldelement*) on carry out the deed earlier. because that, responsibility without fault (*strict liability*) non-including responsibility according to Article 1365 of the Civil Code. even if on Case exclusive responsibility is imposed without fault, p earlier non- is based on Article 1365 of the Civil Code, However according to on other laws.

Manager's responsibilities located on Article 17-60 of the 2012 Cooperative Law, which states: (1) All administrators are required to carry out their duties with full integrity and responsibility for interest and cooperative efforts. (2) Management responsible to run cooperatives for profit and achieve purpose cooperatives in the General Assembly. (3) If the parties concerned carry out their duties in accordance with the provisions of paragraph (1), each management responsible direct. (4) Manager that harms the cooperative due to its

negligence can file a lawsuit against the amount big member who represent the least one-fifth (one-fifth) of the number of cooperative members. -operative.can. (5) Terms regulated in this law which regulates about responsibility administrator on error and negligence is not reduce conditions criminal law.

Slump cooperative result in religion permanent membership caused by abuse of the authority of the cooperative management which does not match provision which apply. In this case, the owner cooperative responsible answer on open cooperative financial management, because of all that is owned together for welfare of cooperative members.

Regarding the implementation of the duties of the board of directors, Article 31 The Cooperative Association Act stipulates that the manager is responsible on all management activities cooperative which use effort between member or member temporary. Manager's responsibilities for abuse of behavior set in Article 34 UU Cooperative, which states that the administrator together and individually bear a loss generated by the cooperative as a result of intentional or negligent. This means that management must responsible if the action detrimental to the cooperative. Owner, Ratio Legisnia, as party authorized to manage cooperative, must hold on the precautionary principle in exercising their powers.

The management prepares an annual report after year cooperative book ends, at the latest one month before the meeting General Ordinary Shareholders. Report annual this load balance sheet for the previous fiscal year and calculation economic performance based on annually, as well as the above-mentioned documents and information regarding business country and cooperative and performance business which can achieved.

Article 36 UU Cooperative set up that the annual report it is in top signed by all administrators. If a member the board is not sign the report annually, the report is made in writing and member which is relevant should show this. Article 37 of the Law Cooperative states that the approval of the annual report, including bookkeeping approval annual, is an agreement manager's responsibility to the General Assembly. Take responsibility it means reduce control not quite enough answer them in every year budget. In short, council responsible to run a cooperative During time position.

IV. Conclusion

1. Article 29 Law No 25 of 1992 about The cooperative stipulates that cooperative management is a legal entity, in this matter Vice of cooperative. Management is approved by the General Assembly, and management or cooperative members chosen by the General Assembly to administer business cooperative.
2. That the legal consequences for cooperative management who neglect to carry out their functions resulting in cooperative losses based on the 1992 Cooperative Law depend on the accountability of the management at the Membership Meeting. If the report is accepted, there will be no legal consequences. Acceptance of this responsibility means freeing the management according to responsibility in year the book that concerned. In short, the management is responsible for its management on manage the Cooperative during his term of office.
3. That the responsibility of the cooperative management who is negligent in carrying out its functions resulting in losses to the cooperative can be burdened with responsibility direct because administrator Becomes party which considered carry out the task of managing the Cooperative can burdened if can proved that the administrator already do something against rule for example case set on Article 1365 of the Civil Code.

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