

Implementation of The Obligation To Hold Annual Members Meetings of Cooperatives In Gianyar Regency

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ABSTRACT

Although the number of cooperatives continues to increase, challenges such as weak management, lack of training, and lack of professionalism of the supervisory body still hamper the development of cooperatives. In Gianyar Regency, many cooperatives do not hold RATs, resulting in violations of the Cooperative Law and Permenkop Number 19 of 2015 which requires a RAT at least once a year. Data from 2024 shows that 210 of the 877 active cooperatives in Gianyar did not hold a RAT. This study aims to identify deviations and their impacts as well as the responsibility of management for not holding a RAT. The implementation of the Annual Members Meeting (RAT) of cooperatives in Gianyar Regency is still ineffective due to weak internalization of legal norms, low awareness of management and members, and structural, technical, and cultural obstacles. This ineffectiveness shows that cooperative legal regulations are not optimal due to a lack of commitment and a strong legal culture. To overcome this, it is necessary to strengthen supervision by the Cooperative Service, technical training, development of digital systems, reformulation of educational sanctions, and increasing the internal capacity of cooperatives. With synergy between the government, cooperatives, and the community, the RAT can become a culture of democratic and accountable governance in accordance with legal and cooperative values.

Keywords : Meeting Organizer, Cooperative, Gianyar Regency.

1. INTRODUCTION

Cooperatives as the lifeblood of the Indonesian economy are an important element in the Indonesian economy which plays a role in protecting people with weak economic conditions. In general, a cooperative is an association consisting of individuals who voluntarily join together to improve their economic welfare through democratically run businesses.

Law Number 25 of 1992 concerning Cooperatives, which is stated in the State Gazette of the Republic of Indonesia Number 3502 (hereinafter referred to as the Cooperatives Law), states that cooperatives are legal entities. To obtain legal entity status, cooperatives must have legal certainty. The way to obtain legal certainty is that the documents or letters made must be made by an authorized official.

Every society needs a figure whose information is reliable, trustworthy, whose signature and seal (stamp) provide strong guarantees and evidence, an impartial expert and an advisor who is flawless, who makes a letter of agreement that can protect it in the days to come. The establishment of a cooperative requires or uses a notarial deed that has strong legal force. With this

legal force, it is the basis for cooperative activities, so that it has protection for the institution and its administrators.

The implementation of orderly member meetings, cooperatives are expected to be able to identify various problems more quickly so that solutions can be provided immediately. In addition, member meetings also function as a means to strengthen the relationship between members and administrators, while encouraging active participation of members in saving or transacting according to the type of cooperative they follow.

The importance of the role of cooperatives, then efforts to encourage their growth and development continue to be made. Various initiatives and innovations have been encouraged, both by the cooperative movement itself and by the government, starting from the officialization stage, deofficialization, to independence (autonomy). The development of cooperatives reflected in the increase in the number of registered cooperatives and members should also be accompanied by an increase in the quality of cooperative organizations and businesses, which ultimately have an impact on improving the welfare of its members.

Currently, the development of cooperative institutions shows quite significant improvement. However, in practice, cooperatives still face various challenges, some of which are cooperative management that still needs a lot of improvement, managerial skills and entrepreneurial spirit that are still weak in the cooperative environment, and the lack of qualifications of cooperative managers. In addition, training programs for cooperative administrators are considered not to have run effectively, the cadre system is still one of the weak points in cooperative management, and supervisory bodies that come from members are often considered unprofessional in carrying out their duties.

Based on the case that occurred in Gianyar Regency, recently the number of cooperatives in Gianyar Regency has decreased, one of the main causes is the large number of cooperatives that do not hold Annual Member Meetings (RAT). Based on data from the Gianyar Regency Cooperative Service, in 2024 there were 210 Cooperatives that did not hold Annual Member Meetings out of 877 active cooperatives, this means that there is a deviation from Law Number 25 of 1992 concerning Cooperatives Article 26 and which has also been emphasized in the Regulation of the Minister of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia Number 19/PER/M.KUKM/IX/2015 in Article 4 paragraph 2 which reads:

"Member Meetings must be held by the cooperative at least once in one financial year, specifically to request information and accountability from the Management and Supervisors in carrying out their duties."



Based on the problems explained by the researcher above, this study aims to identify the form of implementation that occurs if the Cooperative does not hold an annual member meeting (RAT), the management of the Cooperative legal entity has 5 responsibilities for all Cooperative activities carried out including the form of violations committed by not holding an annual member meeting.

2. RESEARCH METHODS

In this legal research, the author uses an empirical legal research type. Empirical legal research in other words is called sociological legal research which is generally referred to as field research that examines applicable legal provisions and those that have occurred in community life. This research was conducted by relying on various data as the main source, including interviews and other observations. The empirical legal approach is very relevant in analyzing legal issues that develop in society, whose life patterns continue to interact and are interrelated in various social aspects.¹This is related to the legal case that occurred at the research location chosen by the author. In the analysis conducted by the author will provide a description and explanation of the subject and object of research as well as the research results obtained by the author. In addition, the author uses a qualitative approach which is a way to analyze the research results that will be stated by respondents in oral or written form and the reality that occurs in the field, which will be researched, studied, processed and reviewed by the author as something whole

3. RESULTS AND DISCUSSION

Case Study of Cooperatives in Gianyar Regency That Do Not Fulfil the Obligation to Hold Annual Members Meetings

According to Mr. I Wayan Arsana, Head of the Gianyar Regency Cooperative Office, the low level of cooperative compliance in holding the Annual Members Meeting (RAT) is one of the main challenges in fostering and supervising cooperatives in his area. "Based on the data we have in 2024, there were 210 cooperatives that did not hold the Annual Members Meeting out of 877 active cooperatives even though the annual members meeting is an obligation that must be carried out as a form of accountability to members," he said.

According to him, this shows weaknesses in the internal management of cooperatives and a lack of awareness of the importance of the RAT as a forum for accountability of management to

members. Furthermore, he emphasized that the RAT is not just a formality, but a legal obligation regulated in Law Number 25 of 1992 and Regulation of the Minister of Cooperatives Number 19 of 2015. "This non-compliance can have serious consequences, ranging from administrative sanctions, freezing of cooperatives, to dissolution of legal entities," he said.

The Cooperatives Office itself, he added, has made various coaching efforts, including socialization, mentoring, and issuing warning letters to negligent cooperatives. However, he acknowledged that law enforcement and supervision still require stronger synergy between local governments, cooperative administrators, and members. "We continue to encourage these cooperatives to realize that the RAT is a real manifestation of economic democracy and the principle of openness that is the basis of the cooperative itself,".

Saving and loan cooperative	Multipurpose Cooperative	Other Cooperatives	Employee Cooperative	Total
102	84	23	1	210

The phenomenon of the failure to implement the RAT by the majority of cooperatives in Gianyar Regency as explained above, as expressed by the Head of the Cooperatives Office, Mr. I Wayan Arsana, reflects the existence of structural and cultural problems in cooperative governance. From a legal and empirical perspective, this shows the weak effectiveness of the law in encouraging cooperative compliance with applicable laws and regulations. Based on available data, 23.95% of active cooperatives in 2024 did not fulfill this obligation. This is certainly a crucial indicator that the cooperative supervision and development system has not been running optimally.

Researchers assess that there are three main root causes of this. First, the weak legal awareness of cooperative administrators. Many administrators do not yet understand the RAT as a legal obligation, but rather only consider it an annual administrative activity without urgency. Second, the minimal capacity and quality of cooperative human resources in preparing accountability reports and managing institutional administration. Third, the lack of firmness in administrative sanctions from the supervisory agency, which causes non-compliant cooperatives to continue operating without real legal consequences.

Laws that are not implemented or ignored mean that the legal norms lose their effectiveness as a tool of social control. Legal norms that regulate the obligations of the RAT should be the basic norm (*grundnorm*) in the cooperative institutional system. If this norm is not implemented, the legal structure of the cooperative becomes weak and loses legitimacy, both formally in the eyes of the state and substantively in the eyes of cooperative members.

Legal Consequences of Cooperatives Not Holding Annual Members Meetings

The previous discussion focused on the role of cooperative management and supervisors in directing the implementation of the Annual Members Meeting (RAT). In practice, there are certain conditions in which the decision not to hold an RAT is declared valid internally through the cooperative decision mechanism. However, the development of cooperatives today is still faced with various multidimensional problems, both in terms of institutional and operational aspects of the cooperative itself. These problems can originate from internal factors, such as weak organizational governance, or external factors, such as regulatory dynamics and socio-economic conditions of the community that affect the effectiveness of the cooperative's performance as a whole.

Cooperative institutional problems can also be grouped into membership, management, supervisors, managers, and cooperative employees. Legal consequences are the consequences of an action taken to obtain ideal results by the perpetrator and are limited by guidelines.

In relation to many cooperatives not holding Annual Member Meetings (RAT), this also contradicts the provisions of the Regulation of the Minister of Cooperatives and SMEs Number 19/PER/M.KUKM/IX/2015 concerning the Implementation of Cooperative RATs, which stipulates a deadline for implementing RATs no later than six months after the closing of the books. The existence of this legal basis is not only normative, but also becomes the basis of legitimacy for local governments through the Cooperative Service to provide guidance and supervision of cooperative compliance. With this legal provision, cooperatives that do not hold RATs regularly can be subject to sanctions as regulated in the Regulation of the Minister of Cooperatives and SMEs Number 19/PER/M.KUKM/IX/2015 Article 20 paragraph 3 which reads:

"To protect the interests of cooperatives, members and third parties, cooperatives that do not hold Annual Member Meetings will be subject to the following administrative sanctions:

- a. Cooperatives that are late in holding the Annual Members Meeting 1 (one) time will be given a written warning or reprimand from the authorized official;*
- b. Cooperatives that are late in holding the Annual Members Meeting 2 (two) times in a row will be given a written warning or reprimand and a copy will be sent to the Deputy for Supervision and other related parties.*
- c. Cooperatives that do not hold an Annual Members Meeting will be given a written warning or reprimand;*

- d. Cooperatives that do not hold an Annual Members Meeting at least 2 (two) times or more in a row will be given a written warning letter and a letter of planned dissolution by the authorized official.*

The decision to dissolve by the government is issued within a maximum of four months from the date of receipt of the notification letter of the planned dissolution by the cooperative concerned. Within a period of two months from the date of receipt of the notification, the cooperative concerned has the right to file an objection. The government's decision regarding the acceptance or rejection of the objection to the planned dissolution is given no later than one month from the date of receipt of the statement of objection.

Cooperatives that do not comply with the provisions in the Cooperatives Law are the justification behind the legal dissolution according to the guidelines because what was agreed upon no longer meets the requirements stipulated in the law. Cooperatives are considered original components if they meet the requirements not stipulated in the guidelines, and if the requirements stipulated in the Law are not met, the cooperative can be categorized as an unlawful cooperative according to the Law. The nature and consequences of unlawful conditions according to the Law vary according to the requirements stipulated in the relevant Law.

Voluntary dissolution occurs upon the decision of the members' meeting due to internal considerations, for example there are no more business activities or members agree to dissolve the cooperative. Meanwhile, forced dissolution is carried out by the government (through authorized officials) if the cooperative is proven to have violated the law, has not been active for a certain period of time, or has not carried out organizational obligations such as not holding the Annual Members' Meeting (RAT) for several consecutive years. Both forms of dissolution will be continued with a liquidation process to complete the rights and obligations of the cooperative to third parties and its members.

The process of dissolving a cooperative by the government begins with a report or alleged violation of the cooperative, then the cooperative office conducts an investigation to find supporting evidence, after sufficient evidence is found the cooperative office sends a letter of dissolution of the cooperative, within a maximum of 2 months the cooperative has the right to file an objection or not. The next process is the formation of a settlement team tasked with completing the process of returning member and customer rights. After all member rights are completed, the cooperative legal entity can be revoked, according to article 56 of the elimination of legal entity status which reads:

- 1) *The government announces the dissolution of the Cooperative in the State Gazette of the Republic of Indonesia.*
- 2) *The legal entity status of the Cooperative is terminated as of the date of announcement of the dissolution of the Cooperative in the State Gazette of the Republic of Indonesia.*

Analysis of the Implementation of the Obligation to Hold Annual Members Meetings of Cooperatives in Gianyar Regency

Analysis using the theory of legal effectiveness according to Soerjono Soekanto, the obligation to hold an Annual Members Meeting (RAT) by cooperatives in Gianyar Regency can be said to be ineffective. Soerjono Soekanto said that legal effectiveness is influenced by five factors:

a) legal substance

One of the benchmarks of the effectiveness of a legal norm lies in the substance of the law itself, namely the content or material of the applicable law, including the norms contained in Law Number 25 of 1992, Regulation of the Minister of Cooperatives and SMEs Number 19/PER/M.KUKM/IX/2015 and the Articles of Association/Bylaws (AD/ART) of the cooperative. In the context of implementing the obligation of the Annual Members Meeting (RAT) by cooperatives in Gianyar Regency, the legal substance that regulates this has been clearly regulated in Law Number 25 of 1992 concerning Cooperatives, especially Article 26 paragraph (1) which states that "The Members Meeting is the holder of the highest authority in the cooperative". This provision is emphasized through the Regulation of the Minister of Cooperatives and SMEs Number 19 of 2015 which requires cooperatives to hold an RAT no later than six months after the closing of the books.

The researcher also analyzed based on Law Number 25 of 1992 concerning Cooperatives Article 26 which states that Member Meetings are held at least once in 1 (one) year and member meetings to ratify the accountability of the management are held no later than 6 (ten) months after the previous fiscal year. However, in the formulation of the article, the term "mandatory" is not explicitly used to state that the implementation of the RAT must be carried out every year. On the contrary, Article 4 paragraph (2) of the Regulation of the Minister of Cooperatives and SMEs Number 19 of 2015 explicitly states that "Annual Member Meetings must be held at least 1 (one) time in one fiscal year, especially to request information and accountability from management and supervisors in carrying out their duties". This raises a normative contradiction in terms of the strength of words and legal

standing, especially when interpreting whether the RAT is an absolute obligation that is binding or only administrative based on cooperative customs.

This condition shows that the formation of regulations related to the implementation of the RAT has not fully met the principle of conformity between the type and content of the regulations as regulated in the theory and practice of the formation of laws and regulations. When the norms in the implementing regulations (Permen) are more assertive and contain obligations that are not explicitly stated in the law, the potential for violations of the principle of legal hierarchy cannot be avoided. In the context of the implementation of the RAT in Gianyar Regency, this also becomes a factor that influences the effectiveness of the implementation of the RAT obligation, because cooperatives can take refuge in the non-explicit provisions of "mandatory" in the law, while the supervisory apparatus refers to the Permen which is legally lower. Thus, harmonization of norms and editorial reformulation are needed to ensure that laws and regulations are formed appropriately and can be implemented consistently by all cooperatives.

b) Law enforcer

Law enforcement involves various entities that design and implement laws (law enforcement). These entities include law enforcers who are tasked with providing certainty, justice, and legal benefits in a balanced manner. However, in the implementation of the obligation of the Annual Members Meeting (RAT) in Gianyar Regency that researchers observed and in practice, many cooperatives did not implement the RAT as stipulated in Law Number 25 of 1992 concerning Cooperatives. When viewed from the aspect of law enforcement, the effectiveness of enforcement against cooperatives that violate the obligation of the RAT is still relatively ineffective. This can be seen from the weak firm action of the Cooperative Service as an administrative supervisor because the Gianyar Cooperative Service is only limited to the authority of supervision and guidance only for unhealthy cooperatives.

c) Facilities or Amenities

Supporting facilities can be simply explained as infrastructure to achieve certain goals. Its scope mainly includes various physical facilities that act as support. These supporting facilities include skilled and trained human resources, efficient organizational systems, adequate equipment, sufficient finances, and other aspects. In addition to the availability of these facilities, the importance of maintenance should not be ignored so as not to cause disruptions that should support the smooth running of the process to be counterproductive.

But the fact is that in practice in Gianyar Regency there are still cooperatives whose facilities and infrastructure do not support so that the cooperative does not run effectively.

d) Public

Law enforcers strive to create peace within the community. Public opinion on the law greatly influences the efficiency of the legal system itself. Therefore, increasing legal awareness among the public is crucial for effective law enforcement. One strategy that can be taken is to conduct socialization involving various social strata, community leaders, and law enforcement officers. In addition, the formation of legal regulations needs to pay attention to the dynamics of social change so that they can function optimally as regulators of community behavior.

The lack of legal and cooperative literacy causes the community not to demand their rights and does not encourage active enforcement of the rules. Without support and pressure from the community as owners and supervisors of cooperatives, the obligation of the RAT tends to be ignored by the management, and the function of social control in the cooperative system becomes weak. Thus, the effectiveness of the law in this aspect depends on efforts to increase legal awareness of the cooperative community through ongoing education, assistance, and counseling.

e) Legal Culture

The legal culture factor is an element that greatly determines the success or failure of a legal norm to apply effectively in society. Legal culture reflects the legal awareness, attitudes, and behavior of society towards applicable laws. In the context of cooperatives, the low implementation of the obligation to hold an Annual Members Meeting (RAT) indicates a weak legal culture among the management, supervisors, and members of the cooperative itself.

Cooperative management considers the RAT only as an administrative formality, not as a forum for accountability and the highest decision-making as per the cooperative principles. On the other hand, most cooperative members also show a passive attitude, do not demand the implementation of the RAT, and do not even understand their rights as members. This permissive attitude towards violations forms a legal culture that ignores accountability and transparency. Thus, from the legal culture factor, the implementation of the RAT has not been effective, because there has not been a collective awareness that the RAT is an important mechanism in maintaining healthy and democratic cooperative governance.

Cultural factors and societal factors are actually united by deliberately distinguishing them. This discussion highlights the issues of system values that are the essence of spiritual or non-material culture. In this context, law includes structure, substance, and culture. Law has a direct and indirect impact on encouraging social change. Efforts to influence society through a structured and pre-planned system are called social engineering or social planning.

Obstacles in the Implementation of the Obligation to Hold Annual Members Meetings of Cooperatives in Gianyar Regency

The following are the results of interviews with researchers regarding the obstacles experienced by cooperatives in implementing annual member meetings:

- 1) According to an interview with Ni Nyoman Puspawati (Manager of KSU Cipta Artha), she said that they are very aware that the implementation of the RAT is a legal obligation that must be fulfilled every year. However, in the last few years we have had difficulty in collecting accurate and complete financial reports due to changes in management and the lack of competent accounting staff. In addition, the participation of our members is quite low, so we have difficulty achieving a quorum to hold an effective RAT. This is what made us postpone the implementation of the RAT, even though we actually did not intend to ignore the obligation."
- 2) According to an interview with I Kadek Ariana (Manager of KSP Santhi Prapta Sedana), in his presentation he said that the main obstacles we experience are related to administrative and financial problems. Many members are in arrears on their savings and loan obligations, so our financial reports do not reflect real conditions. On the other hand, not all administrators understand the procedures for implementing the RAT in detail, especially regarding the preparation of accountability reports according to standards. We have indeed tried to get assistance from the Cooperatives Office, but it has not been intensive enough. So, technical obstacles and limited Human Resources capacity are our main obstacles.
- 3) According to an interview with I Komang Agus Krisna Yoga (Manager of Maha Arsyana Dana Kerta Cooperative), he said, "We are a newly developed cooperative and are still focusing on improving internal management and also the limitations of facilities that are still not good enough to store all existing reports. Although legally we are required to hold a General Meeting of Shareholders (RAT) and have included it in the Articles of Association/Bylaws, in reality we still have difficulty in arranging the schedule and implementation of meetings because many of our members live outside the region, coupled with the busy traditional calendar and religious ceremonies in the villages, which can cause the RAT schedule to be

shifted, postponed, or have minimal attendance because members are busy with traditional activities. The busyness of each administrator who also has other jobs also makes coordination less than optimal. We hope that there will be technical training from the office so that we can be better prepared to hold regular RATs."

- 4) According to an interview with Putu Suartiningsih (Manager of Gianyar Telecommunications Employees Cooperative), Our biggest obstacle is related to the change in organizational structure, lack of socialization regarding the importance of the RAT to members, and also limited facilities. Many of our members consider the RAT to be just an annual formality, so there is no internal pressure to hold it immediately. We have actually prepared the report manually, but because there has been no strong internal push from members, this has caused the implementation of the RAT to be stalled or delayed."

Cooperative development is a directive, or action given by the Ministry of Cooperatives and Small and Medium Enterprises to educational and training institutions for human resources of cooperatives and micro, small and medium entrepreneurs. Cooperative development is carried out through selection, coordination, facilitation, guidance, direction, supervision, monitoring and evaluation (Regulation of the Minister of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia Number 10/Per/M.Kukm/Ix/2015 Concerning Cooperative Institutions).

After conducting interviews and observations on the problems that hinder the implementation of the obligation to hold the Annual Members Meeting (RAT) of the cooperative, the author intends to summarize several solutions that can be applied by the cooperative to overcome these problems. Some efforts that can be made by the cooperative are:

- a) Non-Legal Efforts

Non-legal efforts are an approach to coaching and empowering cooperatives that aim to increase the capacity and awareness of cooperative administrators and members without using direct legal sanctions. This approach is important because many cooperatives do not hold Annual Member Meetings (RAT) not because of deliberate elements, but because of technical, managerial, and member participation limitations. The following are forms of non-legal efforts that can be carried out:

- 1) Cooperative Governance Education and Training, many cooperative administrators do not fully understand how the implementation of the General Meeting of Shareholders is carried out in accordance with legal and administrative procedures.

- 2) Technical and Managerial Assistance, Cooperatives that experience technical constraints such as a lack of trained human resources or are unable to prepare good RAT reports need to receive assistance.
- 3) Strengthening the Role of Cooperative Members, one of the reasons why the AGM was not implemented was the low participation of members.
- 4) Digitalization and Modernization of Cooperative Systems, information technology can be used to speed up and simplify the administrative process.
- 5) Intensive and rewarding
- b) Legal Efforts

Legal Efforts are legal enforcement steps taken against cooperatives that are proven to be negligent or intentionally do not implement the RAT. This step is taken in accordance with the authority granted by the Law and its implementing regulations, namely:

- 1) Issuance of a Written Warning and Reprimand Letter, the initial step taken by the Cooperatives Service is to send an official warning letter to cooperatives that do not implement the RAT
- 2) Freezing of Cooperative Activities, if the cooperative continues to ignore its RAT obligations after being given a warning letter
- 3) Administrative Dissolution of Cooperatives. Law Number 25 of 1992 Article 47 states that cooperatives that are inactive or do not carry out the RAT for three consecutive years can be dissolved by authorized officials.
- 4) Evaluation and Revision of Cooperative Articles of Association/Bylaws, many cooperatives include the obligation to hold a General Meeting of Shareholders in their Articles of Association/Bylaws, but their implementation is not controlled internally.

4. CONCLUSION

The implementation of the Annual Members Meeting (RAT) of cooperatives in Gianyar Regency is still not effective as mandated by Law Number 25 of 1992 and Permenkop Number 19 of 2015. This ineffectiveness reflects the weak internalization of legal norms in cooperatives, low awareness of administrators and members of the importance of the RAT as an accountability instrument, as well as various structural, technical, and cultural obstacles.

These obstacles include changes in management without knowledge transfer, limited human resources, minimal facilities and access to technology, and low participation of members who view the RAT as merely a formality. This condition shows that cooperative legal regulations



have not been able to function optimally due to the lack of commitment and strong legal culture at the cooperative institutional level.

To overcome this problem, comprehensive and sustainable efforts are needed, including strengthening the role of the Cooperatives Service in supervision, legal counseling, technical training, and digital system development. In addition, more educational reformulation of sanctions and increasing the internal capacity of cooperatives through cadre formation and strengthening internal supervision are very important. With collaboration between the government, cooperatives, and the community, the implementation of the RAT can be part of a democratic and accountable cooperative governance culture in accordance with legal and cooperative values.

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