

ABSTRACT

The case regarding the Citra Mandiri Cooperative which refuses to return funds belonging to members on the grounds of a change in management actually has no legal basis and appears to be fabricated, so that there is a discrepancy with Law Number 25 of 1992 concerning Cooperatives. Based on this the authors found three problems, namely: 1) How is the regulation of the responsibilities of cooperative organs according to Law Number 25 of 1992 concerning Cooperatives? 2) What are the legal consequences for the change in the management of the independent image cooperative towards the responsibility for the return of voluntary savings funds related to Law Number 25 of 1992 concerning Cooperatives? and 3) How is the effort to resolve the case of the Independent Citra Cooperative for the return of voluntary savings funds that cannot be disbursed by the members of the cooperative?

The research method of this thesis uses descriptive analytical research specifications with a comparative juridical approach, namely, describing and systematically describing problems, based on applicable laws, and followed by library research and field research, data collection techniques using document studies and field studies, data collected has been obtained and analyzed in a qualitative juridical manner.

The conclusions obtained from the results of this study are first, the regulation regarding the accountability of cooperative organs is regulated in Article 30 paragraph (1) of Law Number 25 of 1992 concerning Cooperatives, secondly, namely the legal consequences of the Citra Mandiri Cooperative which does not return voluntary funds belonging to customers can invite the occurrence of acts of default, and these three disputes can be resolved through legal remedies, both non-litigation regulated in Article 30 of 1999 concerning Alternative Dispute Resolution and litigation as regulated in HIR

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