

The Production Units Organizational Structure for Vocational High School in the Form of “*Koperasi*”: Dream or Solution?

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Abstract

This article is intended as a thought about the ideal form of organization for the Production Units. Production Units in Vocational High School aimed at three aspects: academic, economic, and social. In this article related to the economic aspect, the production would be sold to the market. We realized that the implementation of production units require a source of funds comes one of them from the government. Basically there are funds used to meet these three aspects. However, the Government provides funds primarily as a fulfillment of the academic aspect.

In accordance with PP No. 29 of 1990, Production Units is the business and professional operation. Production Unit to be able to compete in the market. Therefore, the economic aspect allows the production unit profit from selling the products. Production Unit revenue obtained legally entitled to full government. The rights of government called the Non Taxes State Revenue. While the Production Unit was formed also as efforts to provide extra income for teachers, students, school staff, and institution. During this dispute the legitimacy of the income earned can be used as income or as capital turnover business.

Therefore, the Production Units to be formed in a lawful organization to manage funds from government sources as business capital. Offered is a *Koperasi* organization is an association of some people is an enterprise for mutual benefits or profits. *Koperasi* in the form of legal entity as an alternative organization of Production Units. With formed into a *Koperasi* production unit hopes to further improve the quality of production, able to compete in the market, and able to provide welfare for students, teachers and school staff.

Keywords: Production Units, *Koperasi*, Governments.

Background

Educational institution always to be required to adapt and anticipate demands of industry. However, in Indonesia contribution of industry in the development of education has not been optimal. As a user of the workforce, the industry should participate responsibly to prepare the labor. Meanwhile, in order to keep Vocational High School (VHS) abreast industry needed a very large funding, and it is very burdensome by Vocational High School. From this conditions, based on Government Regulation No. 29 of 1990 about Secondary Education, the school as educational institutions were given the autonomy to explore and manage their own funds. In subsection 2 of this regulation mentioned that in order to prepare students Vocational High School became skilled labor, the school can set up production unit that is a business (profit oriented) and operate in a professional manage.

Production Units is one of the programs developed by the Directorate of Vocational High School (DPSMK) as one of the patterns of teaching in schools in order to match between the quality of

graduates with employment skills needed by the workforce. Therefore production Units a tools for vocational skills training should be managed professionally, related to the input, process and output.

According section 30 of Kepmendikbud. No.: 0490/U/1992 the indicator of professional management Production Units are (1) the learning activities on the real work that can produce goods or services for sale, (2) vocational teachers raising activities on the type of work that can produce the goods or services for sale, (3) pursue students' practical activities in the world of work, (4) seek internships for teachers in the workplace, (5) carry out maintenance and repair facilities in vocational education with the principle of self-management, (6) organize training activities that can provide services in return for the Vocational High School, (7) conducting joint production, marketing, and promotion; and (8) carry out service activities to the general public by utilizing the resources in schools that also can be a member revenue funding for schools.

From the indicators know that the objectives of the Production Units in Vocational High School are: provide opportunity for students and teachers working on market-oriented, encourage students and teachers to develop economic and entrepreneurship, additional funds for education, improving resource utilization schools, and enhance the creativity of students and teachers. Therefore, the Production Units is a business that produces goods or services, so it absolutely requires a set of business tools as the main capital. The first question is what is the form an organizations such as whether the business entity that should be implemented for Production Units?

In the Guidelines for Implementation the Production Units of Vocational High School, Production Units was formed strongly associated with three aspects are academic, economic, and social. Academic aspects of the implementation the Production Units of Vocational High School related with the process of teaching and learning in schools. The economic aspects, Production Units dispose to make financial resources for finance education and improve the welfare of citizens of the school. While the social aspect is expected the Production Units can realize the main task of the intellectual life of the nation's education and to character building with an entrepreneurship. From the three aspects, economic aspects are need to get more in-depth study. What is that? Discuss of the economic problems very close relationship with funding issues. Funding the Production Units at Vocational High School should start with the source of the funds obtained, how to manage these funds, and how to account for these funds appropriately. Therefore, the second question is how to manage funds Production Units of Vocational High School safe, transparent, and accountable in accordance with the form of business entity or organization in Production Units of Vocational High School?

From description, this paper intends to discuss and provide solutions related to two fundamental problems with Production Units. The first what is the form an organization such as whether the match can be implemented? And how to manage the funds that are safe, transparent, and accountable in accordance with the form of organization? By obtaining the clarity of the two problems are expected to manage Production Units of Vocational High School safely in accordance existing regulations.

Discussion

Production Units is a process of business activities conducted in Vocational High School that are profit oriented. Production Units is managed by human resources at the school by opti-

mizing school of resources. It implemented in various forms of business units in accordance with the ability to professionally managed. From the definition of Production Units is an ongoing business or activity in managing school resources to produce goods or services to be sold to benefit optimally.

Production Units objectives include providing opportunities to students and teachers to work on market-oriented employment practices and establish better relationships with business/ industry or other community facilities over the opening to the public. Production Units function to find and invent new ways, new breakthroughs in getting input from the business world, as well as process ingredients (inputs) into goods or services (outputs) and as a possible business development can create jobs so as to get the used or perceived by others. In other words, it can make a change of mindset school citizen actor to develop professionally so that products can be accepted industrial markets. Production Units in addition to developing the quality of goods or services also improve the quality of students. If students are capable of high-quality measured the working world can receive them.

Further benefits of Production Unit can be economically and educative. The economic benefit of Production Units are expected to increase school revenues moving towards a more independent, adding to the source of the operational costs of education practices in schools, increasing the number of teaching and learning facilities in schools, increase income for teachers and staff, and creating jobs for the community school. Production of goods or services produced by a Production Units can be sold to the public. quality of product is very influential in selling the product. Proceeds from sale of products should be administered again as a turnaround effort. The problem of funding sources largely sourced from the government. Accountability for the use of these funds entirely to the government, as well as profits of Production Units. Based on this, the benefits to be achieved by giving up welfare for the citizens of the school (teachers and students) will be hampered.

Production Units in Vocational High School, in principle, can make choices that best suit the purpose of the one. If it want to know customers closer who are in the area can build a "Koperasi" which can be an alternative option. The form of "Koperasi" organization as a legal entity to protect the school in managing resources from government to be optimized as the carrying capacity of the learning process as well as train the entrepreneurial spirit of goods or services resulting from the Production Units.

As we all know that the Koperasi is a business entity consisting of persons or legal entities with the bases of its activities based on the principle of cooperation as well as a popular economic movement based on the principle of the family. Cooperative aims to provide welfare for its members. Production Units can increase welfare for the people in the school environment and outside of school legally on professional management of each Koperasi's members.

Production Unit can be categorized as a type of producers' Koperasi. Producers' Koperasi is an organization whose members have an identity as the owner and service users. In its capacity as a producer Koperasi's member producers to process the input into output produced a profit by exploiting the existing market. Koperasi's task is to fight for the profits from the members can be increased by up to marketing of the production process involves members so that profits can be enjoyed by members.

As with any other form of legal entity, to run Koperasi business activity requires capital. The cooperatives are the equity capital and loan capital. Own capital sources of capital include the following: (1) the principal savings and (2) compulsory savings. Principal savings is the amount of money that must be paid by members to the Koperasi at the time of entry be a member. Principal savings can not be retrieved as long as they are still the member of the Koperasi.

Deposits principal amount equal to each member. Mandatory deposit is a certain amount of deposits that must be paid by members to the Koperasi within a certain time and opportunity, for example every month with the same amount of savings for each month. Deposits shall not be taken back as long as they are still the member of the one.

Besides the capital can be sourced from: (1) The reserve fund gained from the preliminary balance of the business, which is intended for fertilizing their own capital, distributions to members that out of the membership of Koperasi, and to cover losses of the one if necessary; (2) The Grant the form of money or capital goods can be valued by money received from other parties who are grants/gifts and are not binding. Equity loans can be sourced from other parties that are binding or Koperasi may issue the bonds. Production Units as a Koperasi sourced funds from the principal savings and mandatory savings's members but contributions provided by government can be included as a grant. The Grants are not binding, do not need to be returned to the government but its use is legitimate.

Members of Koperasi consists of the internal school community and are entitled to income

derived in accordance with the contribution to the existing's Production Units. This means that if a passive member invests only a different course with a member who actively contribute to the management of Production Units in the form of Koperasi.

Teachers can choose a passive member with enough invested in the form of principal savings and mandatory savings. Teachers can also act as an active member as the manager of Production Units in producing goods or services. Students will automatically take an active role during practice at the Production Units. Both students and teachers are entitled to earn money for their active role in the Production Units.

Production Units in the form of Koperasi will have positive consequences can compete healthily in industrial markets for goods or services. Therefore, it must do duty as the Entity in accordance with tax regulations. Entity is a group of people or capital that is union, whether doing business or businesses do not do that includes them is Koperasi.

Obligation of Koperasi as the entity is as taxable person. The Koperasi is one of the taxable person in accordance with Law No. 38 of 2008 on Income Tax. Obligations of the one as taxable person are: (1) the obligation to register to get the Tax Payer Identification Number as an identity, (2) the obligation to keep accounting records in an orderly manner and in accordance with accounting standards on Koperasi, (3) calculate and pay taxes properly, (4) fill out and include the Annual Tax Return and Tax Return Slip; and (5) collecting and / or cutting taxes. Production Units as a consequence of Koperasi should do the bookkeeping as well as corporate taxpayers. This is a new thing possible for the one, but this is part of a change management professional in it. If it can show as the taxpayer person then the industry will see it as a competitor in the industrial market.

The Koperasi are classified as small businesses for one year if the delivery the taxable goods and/or taxable services with the amount of gross income or gross receipts of not more than Rp. 600,000,000,- (six hundred million rupiahs). The one are not required to report its efforts to be confirmed as a Taxable Person for VAT is not obliged to collect, deposit, and report on VAT or Value Added Tax and Sales Tax on Luxury Goods payable on delivery of taxable goods or Taxable Services done. Production Units legally given the option to voluntarily be confirmed as the one The Taxable Person for VAT is a businessman who conduct delivery of taxable goods or rendering of taxable services which are taxed pursuant to Law No. 42 Year 2009 on Tax Value Added. The advantages as the one is (1) the selling

price will be lower because the input tax can be credited, and (2) the investment period, the input tax is creditable even though there has been no surrender.

Production Units in the form of Koperasi unconscious will bring major changes in organizational structure. The establishment aims to legalize the process of managing funds from government sources. Funding from government sources categorized as grants to cooperatives. Consequences of a grant is not binding so do not be returned back to the government. Similarly, the government is not bound to give grants to cooperatives. Cooperative supposedly able to manage well the resources that exist both equity and loan capital. Legalized manage funds from the government in the form of cooperative organization will facilitate reaching economic benefits of giving up teaching entrepreneurship and increase the welfare of students and teachers.

The changes in the form of organization will bring up the taxpayer person of the consequences because the Kopearsi are classified as entity. Therefore, It needs human resources requires the ability to do the accounting. This is done as reporting to the Directorate General of Taxation, both during and on an annual basis. This is likely to be burden some but it would be beneficial for the Production Units because the goods or services produced can compete freely in the industrial marketplace. Furthermore, if the it vote or have potential as a taxpayer for VAT. It will as an industry are taken into account in a healthy industry competition.

Conclusion

Establishment of Production Units in the form of Koperasi is used as an alternative choice for Vocational High School. Production Units in the form of one security for the managers will make up in managing the resources that exist in particular sources of funds from the government. If the goal of Production Units was limited to practice for students learning, the Koperasi organizational form do not need to be selected. However, if the Production Units also aims to make pro-

ducts competitive in the industrial market and the impact on the acceptance of benefits for the cooperative Production Units can be used as a solution.

The solutions that require changes in mindset and action patterns of the entire school community, both teachers and students. Citizen Schools was formed in the collection of people who are members of Koperasi. Each Koperasi's member has an obligation to contribute to both passive and active. Also required cooperative managers who are able to do bookkeeping as a consequence of the taxpayer person of entity. It possible solution would be burdensome for the citizens of the school but the change does require sacrifice. From the sacrifice of the fulfillment of obligations as a taxpayer and the entity for the pur protected.

The establishment of Production Units as a Koperasi need to realize the carrying capacity of the Ministry of Koperasi and the Ministry of National Education. The rules of the Ministry of Finance fully supports through taxation rules. If support is not obtained entirely for the one as a Koperasi; it will be only a "dream" in the future. The quality improvement will only be limited in the learning process for students only but not able to penetrate the out side wall of the school that is the industrial market. A dream or a solution, all ndepends on appropriate policies.

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