

Principles Assets Separation by The Foundation Founder Regarding the Authority of The Heirs' Rights

Angely Putri Salonggo¹ and Aidir Amin Daud²

Abstract

When establishing a foundation, the foundation founder must separate his personal assets when establishing a foundation. The purpose of this writing is to analyze the nature of the separation of assets of foundation founders from the authority of heirs' rights from the legal perspective of foundations in Indonesia. This research uses legal analysis and normative legal research using an approach that includes a statutory approach and a conceptual approach. The results of this research show that foundations as legal entities have assets that are separate from the personal wealth of their founders, so they do not there is an individual or legal entity that owns the foundation. Management of foundation assets must be transparent, with annual reports to the Trustees. Unlawful actions such as control of foundation assets by the founder or his heirs are subject to criminal sanctions, including the return of transferred assets, in accordance with the provisions of the Foundation Law.

Keywords: *Foundation, Assets Separation, Heirs*

INTRODUCTION

According to article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia, it is stated that "the Indonesian state is a state of law." (J. Simamora, 2014). In the concept of state administration, it is based on applicable law, including in terms of organizing, gathering and expressing opinions. This is clearly stated in Article 28E paragraph (3) of the 1945 Constitution of the Republic of Indonesia (hereinafter referred to as the 1945 Constitution of the Republic of Indonesia) which mandates, "Everyone has the right to freedom of association, assembly and expression of opinion". (Rizky Pratama Putra Karo Karo, 2023) In the context of realizing the 1945 Constitution article 28 E paragraph 3, the Indonesian people carry out these activities in various ways. A group of people who have similar views, vision and mission so closely that they decide to unite with each other in an association whose aim is to organize activities of a social nature. In subsequent developments in Indonesia, this organization was known as the Foundation. The existence of foundations in Indonesia is developing rapidly, the existence of foundations grows based on the habits that live in society in the form of doctrine and jurisprudence. (Somali, 2018).

Foundations as legal entities have unique characteristics. This type of legal entity is born because of a legal act, namely the separation of a number of assets from the founder for a specific purpose. (Y. S. Simamora, 2012). A foundation is a legal entity whose existence is recognized by the Republic of Indonesia and has existed and been known to the Indonesian people since the Dutch East Indies era. Foundations are known in Dutch as *stichting*, which means "institution", where the term comes from the word *stichten* which means to build or establish. Foundations are actually very well known and used in community activities in Indonesia, which are said to have started in the 1950s. (Hendrarti, 2002)

Relate with That ,(Suhardiadi, 1992) In this regard, Kusumastuti Maria Suhardiadi stated that "Foundations as legal entities were accepted in a jurisprudence in 1882". The term Foundation was known to the people of Indonesia long before the establishment of the Foundation Law on 6 August 2001, at which time the recognition of Foundations as legal entities was based more on customs and jurisprudence (Supreme Court Decision dated 27 June 1973 No. 124/Sip/ 1973). Irwansyah (2016), in its consideration that the foundation management represents the foundation inside and outside the court, and the foundation has its own assets, including donated assets, the Supreme Court decided that the Foundation is a legal entity. Another decision is

¹ Faculty of Law, Hasanuddin University Makassar, Indonesia E-mail: angelyputri0101@gmail.com

² Faculty of Law, Hasanuddin University Makassar, Indonesia

Supreme Court Decision No. 476 K/Sip/1975 dated 8 May 1975 concerning the case of changing the Al Is Af Waqf to the Al Is Af Foundation. (Irwan Suryadi & Sood, 2020).

A foundation can be said to be a legal entity, meaning that the foundation is a legal subject. Foundations are legal subjects because they fulfill the following matters: (Syawie, 1993):

- The Foundation is gathering of people
- Foundations can do deed law in relationships law
- The Foundation has riches Alone
- The Foundation has administrator
- The Foundation has purpose and objectives
- The Foundation has position law
- The Foundation has rights and obligations
- Foundations can sued and sued in advance court ,

In order to ensure legal certainty and order, Law Number 16 of 2001 concerning Foundations was established, as amended by Law Number 28 of 2004 concerning Amendments to Law Number 16 of 2001 concerning Foundations (Suryamah & Nova Lita, 2021). With the ratification of the Foundation Law, the law stipulates that a foundation is a company established based on a notarial deed, the notary has the authority to legalize signatures, make and certify copies, as well as seek legalization of bodies or associations to obtain legal entity status, for example PT/ Foundation (Dwi Ningsih & Chalim, 2017). And company status is also obtained after get validation from the Minister of Law and Human Rights of the Republic of Indonesia.

A foundation is a legal entity consisting of from wealth separated by the founder and allocated For reach objective particular field social , religious , and humanitarian that is not expect profit from management riches foundation (Presiden Republik Indonesia, 2004). This matter show that founding father it's not owner foundation , because in foundation Good before or after the issuance of the Foundation Law was not known term owner . By general , the founder of the Foundation is separate individuals and / or legal entities treasure riches personal as riches beginning foundation that has objective certain especially in the field social , humanitarian and religious .

The Foundation's organs are the Trustees, Supervisors and Management . Temporary Therefore , the management of the Foundation is carried out by the Foundation's organs, accordingly with specified authority , duties and functions in regulations and budget base as well as budget House Foundation ladder .

Need will fund when This the more increases , along with rapidly development of the business world in Indonesia (Tandean dkk., 2021). So sometimes people think that establishing a foundation is a solution. Regarding assets that have been separated by the founder, sometimes this becomes a problem in managing the foundation's assets. If a parent dies, the assets they own automatically become the rights of their child as heir (Atlanta dkk., 2018). So sometimes public consider establish foundation is A solution Related with treasure wealth that has been separated by the founder , sometimes become problem in management treasure riches foundation . There are often understanding Foundation founders or experts inheritance from founding father foundation equate treasure the wealth of the Foundation that has separated like as well as business capital or share in company . With No exists authority founding father on the Foundation he founded , then neither is there his rights For obtain results from management of the Foundation in form whatever , as founding father something company limited who have shares in it (Suryaningtyas, 2021). Riches separate foundation from its founder in the form of money or goods , no share as intended in a Limited Liability Company .

Over the problem the several related issues principle separation treasure riches foundation to authority expert inheritance among others:

Trend founder and/ or expert inheritance from the founder of the Foundation is still feel own right personal (or inheritance) against treasure wealth that has been separated Good For first established Foundation , nor grant to in the Foundation.

Trend founder and/ or expert inheritance from the founder of the Foundation felt own great power and influence towards the management organs , supervisors and supervisors of the Foundation.

Existence foundation moment This although has born the law that regulates it Still still just in practice arise various various problem from beginning establishment foundation until the end foundation the (Anisa, 2017). Often happen disputes in which the Foundation is involved founder and/ or expert inheritance Foundation founders fought back Foundation administrators . Dispute the usually happen For assets / treasures Foundation assets , as well as dispute Foundation Management . Dispute the can resolved with various method Good with conciliation , mediation , litigation and non - litigation . A number of case that will writer describe them below resolved with conciliation . Conciliation is a resolution process outside dispute court system The same with mediation ie involve party third as an acting mediator neutral and not take sides (Haryadi dkk., 2023).

With problem issues the related principle separation treasure riches foundation to authority expert inheritance writer find a number of case among others:

Dispute one expert heir to the founding board of the Sudirman Ambarawa Islamic Center Foundation . Wich one expert his heir namely Siti Farida who will abbreviated SF feel Still have right on foundation built by his father first , with think that because SF is child single one of the five founders of the Sudirman Ambarawa Islamic Center Foundation namely Kyai Haji Muh Mansur.

Meanwhile SF feels founding father other at the Sudirman Ambarawa Islamic Center Foundation just invited by his father For establish foundation , then SF as child single feel entitled For inherited the Foundation , so SF with without authority do changes to the deed establishment of the Foundation one - sided harm for other parties involved in foundation the .

Change deed notary no. 10 dated 12 March 1980 made by Notary EL Matu carried out on June 6 2018 at Notary Taufan Fajar Riyanto with number deed 06 is action oppose law , because from one statement founding father foundation that still is life namely Moh Amin Sjamsuri he No Once give power on name of the Foundation to anybody related change deed notary and not Once take decision in meeting For making deed Notary Public . This matter bias just happens because the father of SF does not Once do separation treasure between riches personal wealth and wealth the foundation .

Dispute expert inheritance founder of a religious foundation with management of the Dharmapala Nusantara Foundation regarding the Tien En Tang Vihara, in the Green Garden Complex , Kebon Orange . Which is one of them administrator foundation that has died (deceased Amih Widjaja) has a child as expert his heir named Lily , first time late . Amih Widjaja still alive , he grant Possible in a way verbally one House his to Dharmapala Nusantara foundation for made worship place . During Amih Widjaja still alive , he stay together her child Lily in the monastery which is gifted house his to foundation . So Amih Widjaja dies , expert his heir feel have right over the monastery and expelled him with rough a number of Another caretaker who lives in the monastery , one of them is Michelle Metasari K. Of course with matter This party foundation feel No justice and report Lily to the Police, with That has done mediation However Not yet get road peace until Now .

With exists problems that occur , then naturally Foundation Law yet can applies firm to a number of where did he do it? Of course harm pihka others , as well as foundations. Therefore That writer will elaborate regarding the principal of assets separation that is regulated in Foundation Law .

RESEARCH METHOD

Study This done with study regulation laws and facts that occur in society social . Types of research This use studies case normative form product law , for example study Constitution . Approach Method Based on explanation above , author decide use method study law normative For research and write discussion thesis This as method study law .

The approaches used in study law among them is approach law (*statute approach*). Approach legislation This for example done with learn consistency / conformity between Constitution with Act , or between One law with Other laws . , and approach conceptual (*conceptual approach*) (Marzuki, 2008). Approach in study the law provides corner look analysis solution problem in study law seen from aspect concepts underlying law behind it , or even can seen from the values contained in norming A related regulations with the concepts used .

RESULTS AND DISCUSSION

Essence Separation Treasure Riches Founder of the Foundation against Authority of Heirs' Rights in Perspective of Foundation Law in Indonesia

The term Foundation has known by the people in Indonesia. Various understanding of the foundation obtained according to quote from undergraduates or expert law that is (Susanti & Hudaya, 2023):

Utrecht argued that the Foundation is each wealth (*vermogen*) which is not is people's wealth or body wealth and what is given objective certain . In relationships Foundation law Act as supporter rights and obligations separately

Ali Rido said the Foundation is a legal entity that is not have members , and was founded by a statement one- sided containing separation riches For objective certain , with give instruction How riches That must managed and used

Rochmat Soemitro put forward in his paper that foundation is a normal business entity engaged in the social and not become the goal For look for profit , but rather the goal is For do nature of business social.

In Article 1 number 1 of Law no. 28 of 2004 concerning Foundations, that foundation is a legal entity consisting of on separate and earmarked wealth For reach objective particular field social , religious , and humanitarian , which is not have member (Mughni, 2022). With thereby as consequences of the Foundation as a legal entity , then There is separation between treasure riches foundation with treasure personal , as well as rights and obligations as well as not quite enough he answered . Deed establishment foundation that has obtain validation as a legal entity or change budget basis that has been approved , mandatory announced in Additional State Gazette of the Republic of Indonesia above application submitted by the management foundation (Presiden Republik Indonesia, 2004).

Entire activity foundation must dedicated For reach objective social , humanitarian , and religious that have been set . *Utrecht* explained , that the Foundation is not is riches somebody or body, but rather all over wealth (*vermogen*) given For objective certain (Suryaningtyas, 2020). Difference between Associations and Foundations, if gathering nature and purpose commercial while the Foundation has the nature and purpose social religion and humanity . Then gathering important profit (*profit oriented*), while the Foundation does not simply prioritize profit or chase / search profit and or maximum income . Then the gathering adalan group that has members , while the Foundation does not own member (Easybiz, 2016).

When treasure riches foundation separated in a way clear from treasure private , will more easy For audit and monitor use of these funds . This is very important For ensure that the funds are donated by donors used in accordance with goals that have been determined by the foundation . Without clear separation , will arise risk misuse of funds, which can damage reputation foundation and reduce trust public .

Separation treasure riches is principle mandatory basis treasure riches foundation separated in a way firm from treasure personal founders , administrators , and other related parties . Separation treasure wealth at the moment establish a business entity body law explained in PP no. 63 of 2008 article 7,

“ Separation treasure riches as intended in article 6 must accompanied letter statement founding father about validity treasure separated wealth and the evidence that constitutes it part from document finance foundation ”

When the foundation can show that they own system management transparent and accountable finance through separation treasure wealth, p This will increase trust donors and the public to foundation the . Donor tend more willing give donation they to a foundation that has good governance and can trusted.

Principles of Separation Law Treasure Riches in the As Foundation subject law, foundation No can operate Alone What should carried out by the foundation That Alone . So that's it need tool equipment (called organs) that are tangible man natural For manage and act represent this body (Sari, 2022). Internal organs foundation is as following . *First* , Management is the organ that does it management foundation Good For affairs to in nor out , as well entitled represent foundation good inside or outside court . Manager No can concurrently as builder or supervisor , because For avoid possibility overlapping overlap authority , duties and responsibilities answer between supervisors , administrators and supervisors who can harm interest foundation or party other . For exception from administrator , that administrator can accept wages , salary , or honorarium if administrator No founder or not affiliated with the founder , supervisor and supervisor (Fatmawati, 2020). *Second* , Supervisor as a capable organ do deed law own task supervision in operate Foundation activities and so on if Supervisor it turns out No do its function with Good can cause The aims , objectives and benefits of the Foundation are not achieved , moreover Again If documents report annual found that No true and above all misleading so that give rise to loss to parties particular , community , and/ or country, then those who participate in a way not quite enough jointly responsible No only Manager will but The supervisor also attended bear it . In Article 40 of the Foundation Law , supervisor is the foundation organ in charge do supervision as well as give advice to administrator in operate activity foundation . The Foundation has supervisor at least 1 (one) supervisor or more , with authority , duties and responsibilities arranged in Articles of Association. Supervisor No can concurrently as a coach or Manager (Bayu Brahmantya, 2021).

Third , the Trustees are the highest organ of the foundation veto . Appointment member builder based on meeting builder or founding father foundation . Member builder forbidden double position as administrator , supervisor and so on member directors , commissioners (at PT location foundation establish or embed shares). The builder has authority which includes decisions about change budget basis , appointment and dismissal member administrators and members supervisor , determination policy general foundation based on budget base foundation , ratification of work programs and and design budget annual foundation , as well determination decision about merger or dissolution foundation (Wulandari, 2016).

With issuance of the Foundation Law, existence and foundation juridical foundation as a legal entity private Already Certain namely the Foundation in essence is assets that are separated and given the status of a legal entity . Existence Constitution foundation can said bring significant changes in arrangement foundation in Indonesia. One of them is mechanism validation foundation as a Legal Entity (Ais, 2006). By law , separation treasure riches give protection for foundation from claim personal to treasure personal administrator or founding father . On the other hand , if happen problem law or finances on foundations , assets personal administrator or founding father No will affected , provided has There is clear and appropriate separation with regulation current regulation . It creates clarity law and reduce potency conflict possible interests bother operational foundation .

Apart from for transparency and accountability , separation treasure wealth is also important Because foundation recognized as a legal entity private in Indonesia, which means foundation the own rights and obligations separate law from individual founders , administrators and parties related other . Separation riches foundation is must For ensure that assets owned foundation used in a way exclusive For reach objective foundation that , no For interest personal founding father or administrator . The ownership rights of foundations and the management of their assets are relevant to law based on philosophical values that can provide justice for all parties with direct interest in the administration of foundations (Zulkarnain, 2021).

Invitation This Foundation Law intended For ensure certainty and order law , as well give correct understanding to public about foundation , so can return function foundation as institution law in frame reach objective certain in the field social , religious and humanitarian . The purpose of Constitution this , delivers separation between role foundation and role a business entity established , in matter This foundation as holder share in a business

entity the Because exists maximum capital participation of 25% of riches foundation , its limited goals the amount of capital submitted by the foundation as activity inclusion is as effort prevention Don't until treasure riches foundation finished or be sold out if activity business from company or included business entities fail (Kristianti, 2021).

Implications Separation Treasure Riches to Authority of Heirs' Rights .

Foundation objectives must be nature idealistic , social and humanitarian . Existence foundation caused by its nature and purpose commercial . Various convenience obtained foundation like convenience in stance , method fundraising , donations from society , subsidies government and facilities taxation No inseparable from objective nature foundation social and humanitarian That . This matter more clear seen from establishment the foundation does not can aim do give / con performance to the founders or the administrators , or to party third except when it is called final This done with objective social (Soeroredjo, 1989).

Understanding expert inheritance is a person who has the right on treasure inheritance according to Civil Code and recognized by law that is No violate article 838 of the Civil Code . The experts the inheritance that was removed right inherit because a number of because mentioned above , generally caused by actions and/ or his actions to qualified heirs as crime at a time as something follow criminal (Nurhamidin, 2017).

Expert rights inheritance No own authority direct to treasure riches separate foundation the . It means that in matter separation treasure wealth , rights expert inheritance No own claim legitimate to treasure riches foundation which is law separated from treasure personal founding father foundation . In context This is the foundation own continuity separate and independent law , which is not affected by change in ownership or family status its founder .

CONCLUSION

Component principal something foundation is separate wealth from riches founding father . Actions law separation meaning the founders willing release treasure his wealth . Treasure separated wealth the Then change status to become a legal entity or foundation . Therefore That does not there are individuals or legal entity with status Foundation owner . Foundations are non - business entities own members , but organs. People of action on the name of the Foundation and is below not quite enough he answered called organs. This is what makes the difference foundation with legal entities other like associations , cooperatives , etc company limited . The Foundation does not own member because it is considered a legal entity in foundation is wealth in the form of money and riches other . Circumstances No exists member cause the founders , directors , or supervisor No can accept part profit from takeover foundation . This matter in a way firm stated in Article 3 paragraph (2). By general , the founder of the Foundation is separate individuals and / or legal entities treasure riches personal as riches beginning foundation that has objective particular field social , humanitarian and religious . From the whole Constitution However , the word “ founder ” was used very limited at the time somebody This established a Foundation with separate riches personal (regulated in Article 9 paragraph (1)); limitation amount riches separated founders become Foundation assets (regulated in Article 14 paragraph (4)); and tasks Founding father For do registration Deed Establishment of a Foundation (regulated in Article 12 paragraph (1)). This matter clear show that No there is authority founding father for the Foundation he founded that , immediately after the official Foundation registered with the Ministry of Law and Human Rights Man Republic of Indonesia. With No exists authority founding father on the Foundation he founded , then neither is there his rights For obtain results from management of the Foundation in form whatever , as founding father something company limited who have shares in it . However Accordingly , the Law Republic of Indonesia Number 16 of 2001 concerning Foundations providing A opportunity for Founders who want to follow as well as in management of the Foundation he founded , with method take part become a coaching organ, as is regulated by Article 28 paragraph (3) which states that that can lifted become members of the Trustees as intended in paragraph (1) is an individual as founding father foundation and/ or those who are based decision meeting Trustee members are assessed have high dedication For reach purpose and objectives foundation . With exists arrangement this , one Foundation founders can engage and own his authority in management of the Foundation he established , if himself I want to sit on the Foundation's Board of Trustees, though matter That no become obligation For

done , that is , one founding father can just only establish a Foundation and so on No follow mix in the Foundation . Authority a Not even the founder of the Foundation who ultimately served as the Organizing Trustee of the Foundation privileged from other Foundation Trustees , where No there is difference authority possessed by the appointed Guidance Organ based on decision meeting member builder , with a the founders of the Foundation who became the Organs of the Foundation's Trustees, all of them regulated in the same provisions , namely Article 28 paragraph (2) of the Law Republic of Indonesia Number 16 of 2001 concerning Foundations.

REFERENCES

- Ais, C. (2006). *Badan Hukum Yayasan*. Sinar Grafika.
- Anisa, N. (2017). ANALISIS YURIDIS TERHADAP YAYASAN YANG TIDAK MENYESUAIKAN ANGGARAN DASARNYA. *Jurnal Cakrawala Hukum*, 8(1) <https://doi.org/10.26905/idjch.v8i1.1734>
- Atlanta, NNM, Rato , D., & Zulaikha, E. (2018). Studi Komparasi Hak Waris dalam Hukum Adat dan Islam di Masyarakat Madura Perantaraan Desa Jelbuk, Kecamatan Jelbuk, Kabupaten Jember. *Lentera Hukum*, 5 (3), 408. <https://doi.org/10.19184/ejrh.v5i3.8242>
- Bayu Brahmantya , IB (2021). Sanksi Hukum Bagi Pengawas Yayasan yang Lalai dalam Menjalankan Fungsinya Sebagai Organ Yayasan. *Jurnal Komunikasi Hukum (JKH)* , 7 (1), 215. <https://doi.org/10.23887/jkh.v7i1.31471>
- Dwi Ningsih, S., & Chalim , MA (2017). Peran Notaris Dalam Pelaksanaan Pembuatan Akta Akad Pembiayaan Di Bank Syariah Menurut Undang-Undang Nomor 2 Tahun 2014 Tentang Jabatan Notaris. *Jurnal Akta*, 4 (1), 79. <https://doi.org/10.30659/akta.v4i1.1598>
- Easybiz . (2016, January 20). Pilihan Badan Hukum untuk Organisasi Non Profit. *Hukumonline* .
- Fatmawati , I. (2020). *Hukum Yayasan Pendidikan (Prinsip Transparansi Pengelolaan Kegiatan Usaha Yayasan Menurut Undang-undang Nomor 16 Tahun 2001 Jo Undang-undang Nomor 28 Tahun 2004)*. Deepublish .
- Haryadi, AF, Said, N., & Marwah, M. (2023). Perjanjian Utang Piutang Yang Terdapat Klausula Memberatkan. *Widya Yuridika*, 6 (2), 292. <https://doi.org/10.31328/wy.v6i2.4245>
- Hendrarti , S. (2002). *Peranan Yayasan Dalam Kegiatan Bisnis dan Aspek Pengawasannya (Pasca Undang-Undang Nomor 6 Tahun 2001 Tentang Yayasan)*. Universitas Indonesia.
- Irwan Suryadi , L., & Sood, M. (2020). Penyesuaian Dan Perubahan Akta Anggaran Dasar Yayasan. *JATISWARA*, 35 (2). <https://doi.org/10.29303/jtsw.v35i2.247>
- Irwansyah , Y. (2016). IMPLIKASI YURIDIS PEMBERIAN GAJI KEPADA ORGAN YAYASAN DALAM PENGELOLAAN YAYASAN PENDIDIKAN. *Arena Hukum*, 9 (1), 94–111. <https://doi.org/10.21776/ub.arena.Hukum.2016.00901.6>
- Kristianti , DS (2021). MENELISIK YAYASAN DI INDONESIA: SEBAGAI LEMBAGA YANG MEMILIKI FUNGSI DAN TUJUAN SOSIAL SEMATA? *Jurnal Paradigma Hukum Pembangunan*, 6 (1), 1–32. <https://doi.org/10.25170/paradigma.v6i1.2506>
- Marzuki, P. Mahmud . (2008). *Penelitian Hukum* (2 ed.). Kencana .
- Mughni, F.A. (2022). ASPEK MORALITAS HUKUM PENGATURAN TUJUAN YAYASAN DALAM UNDANG-UNDANG NOMOR 28 TAHUN 2004 TENTANG YAYASAN (Analisis Praktik Pembentukan Badan Hukum Oleh Yayasan Untuk Rekayasa Keperluan Komersial) [Masters Thesis]. Universitas YARSI.
- Nurhamidin , FRP (2017). HAPUSNYA HAK MEWARIS PARA AHLI WARIS MENURUT PASAL 838 KUHPERDATA. *Jurnal Lex Privatium*, 5 (10), 43–50.
- President Republic of Indonesia. (2004). UNDANG-UNDANG REPUBLIK INDONESIA NOMOR 28 TAHUN 2004 TENTANG PERUBAHAN ATAS UNDANG-UNDANG NOMOR 16 TAHUN 2001 TENTANG YAYASAN .
- Rizky Pratama Putra Karo Karo . (2023). Hate Speech: Penyimpangan terhadap UU ITE, Kebebasan Berpendapat dan Nilai-Nilai Keadilan Bermartabat. *Jurnal Lemhannas RI*, 10 (4), 52–65. <https://doi.org/10.55960/jlri.v10i4.370>
- Sari, DA (2022). Evaluasi Kinerja Keuangan Yayasan Tahun 2020-2021 Menggunakan Analisis Rasio Keuangan [Masters Thesis]. Politeknik Negeri Lampung.
- Simamora , J. (2014). TAFSIR MAKNA NEGARA HUKUM DALAM PERSPEKTIF UNDANG-UNDANG DASAR NEGARA REPUBLIK INDONESIA TAHUN 1945. *Jurnal Dinamika Hukum*, 14 (3). <https://doi.org/10.20884/1.jdh.2014.14.3.318>
- Simamora , YS (2012). KARAKTERISTIK, PENGELOLAAN DAN PEMERIKSAAN BADAN HUKUM YAYASAN DI INDONESIA. *Jurnal Rechts Vinding: Media Pembinaan Hukum Nasional*, 1 (2), 175. <https://doi.org/10.33331/rechtsvinding.v1i2.95>
- Soeroredjo , H. (1989). Status Hukum dari Yayasan dalam Kaitannya dengan Penataan Badan-badan Usaha di Indonesia (hlm. 4).
- Somali, S.G. (2018). Pengelolaan Yayasan Menurut Undang-Undang No. 28 Tahun 2004 Tentang Yayasan. *SOSIOHUMANITAS*, 20 (1). <https://doi.org/10.36555/sosiohumanitas.v20i1.47>
- Suhardiadi , AKM (1992). *Aneka Masalah Hukum dan Hukum Acara Perdata*. Alumni

Principles Assets Separation by The Foundation Founder Regarding the Authority of The Heirs' Rights

- Suryamah , A., & Nova Lita, H. (2021). PENGATURAN PENGELOLAAN DANA WAKAF SEBAGAI MODAL UNTUK KEGIATAN BISNIS OLEH YAYASAN. *Jurnal Bina Mulia Hukum*, 5 (2), 240–258. <https://doi.org/10.23920/jbmh.v5i2.269>
- Suryaningtyas , L. (2020). KEDUDUKAN YAYASAN : ANTARA PENDIRI DAN MASYARAKAT. *Jurnal Paradigma Hukum Pembangunan*, 4 (01), 33–44. <https://doi.org/10.25170/paradigma.v4i01.1635>
- Suryaningtyas , L. (2021). Wewenang Pendiri Yayasan Dan Kekuatan Wasiat Pendiri Yayasan Dalam Hukum Yayasan. *Jurnal Dialektika Hukum*, 3 (2), 158–168. <https://doi.org/10.36859/jdh.v3i2.782>
- Susanti, R., & Hudaya , MA (2023). Upah Pengelola Badan Hukum Pendidikan; Studi Komparatif Undang-Undang Yayasan dan Undang-Undang Wakaf. *Al-Mashlahah Jurnal Hukum Islam dan Pranata Sosial*, 10 (1), 381–396.
- Syawie , H. (1993). *Aspek-aspek hukum mengenai Yayasan di Indonesia*. Abadi.
- Tandean , A., Said, N., & Alwy , S. (2021). Ketidakhadiran Debitor Dalam Pelaksanaan Pembaharuan Surat Kuasa Membebaskan Hak Tanggungan. *Pagaruyuang Law Journal*, 4 (2), 172. <https://doi.org/10.31869/plj.v4i2.2465>
- Wulandari, S. (2016). PERTANGGUNGJAWABAN ORGAN YAYASAN TERHADAP KERUGIAN BIDANG PENDIDIKAN DI INDONESIA., 21 (1), 70. <https://doi.org/10.30742/perspeksi.v21i1.173>
- Zulkarnain, A. (2021). The Essence of Ownership Rights of College Foundation in Social Justice Perspective. *Kanun Jurnal Ilmu Hukum*, 23 (1), 117–132. <https://doi.org/10.24815/kanun.v23i1.19054>