

## Eksistensi kedudukan hukum dan sifat komersialisasi yayasan sebagai penyelenggara PTS : studi kasus perguruan tinggi swasta di Daerah Istimewa Yogyakarta

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### Abstrak

Nowadays the existence of foundations are assessed inadequate anymore with their original aims, that are social and human ones. Now the operation of many foundations are intended to get profit/advantage that is commonly called profit oriented. That's why this research will discuss about the commercial characteristic of foundations among private universities. According to the assumption developing in the society, foundations of private universities established with the social aim in the education field have carried out many violations in their operations. But in the reality profits and advantages received by private universities are solely used for the sake of operational fee in the operation of those educational foundations, in other words the money collected from students are returned to students.