

## CHAPTER V

### CONCLUSIONS AND RECOMMENDATIONS

In this chapter there are conclusions from research findings and discussions, research limitation and recommendations.

#### 5.1 Conclusions

This research measured accounting education performance from Accounting Department of IP FE UII from 2014 until 2017 using BSC as a performance measurement tools. In measurement using BSC, there were four dimensions, namely finance, customer, internal process and learning and growth. In this research, accounting education was compared between one and another batches. In general, BSC can be easily applied to Accounting Department of IP FE UII, since it is because all management want to cooperate in this research.

In the financial dimension, students those who paid tuition fee to get accounting education in Accounting Department of IP FE UII argued that the amount they paid is relatively cheap. This was because the availability of facilities that were very supportive for student of Accounting Department of IP FE UII. Students felt satisfied to what they obtained when taking accounting education at Accounting Department of IP FE UII.

The second dimension was the customer dimension, focusing on students as customers of Accounting Department of IP FE UII. Students as customer felt satisfied and not satisfied depended on the category of question. In this dimension, it could be seen that there were quite striking differences between the

classes regarding the facilities available for each class. Therefore, each generation involved in this research had relatively similar answer because the facilities they got are different for each generation.

In the third dimension, internal process dimension, which focuses on the internal process that occurred when having accounting education in the classroom. Based on the data obtained, it could be concluded that students Accounting Department of IP FE UII 2014 to 2017 were satisfied with the internal processes that occur in Accounting Department of IP FE UII. Among other things, there were competent lecturers, variants of sufficient number of study hours and others.

For the last dimension, learning and growth dimension, Accounting Department of IP FE UII students felt that they had received various programs that could help students to develop their skills. This include the availability of BYC and OMT programs held by CBP are the example of programs that are provided.

In addition, based on data related to vision and mission and objective Accounting Study Program of FE UII, the accounting education in Accounting Department of IP FE UII also had been successful in achieving the existing vision and objective mission. Not only that, the existence of a strategy map as the output of Accounting Department of IP FE UII, which consisted of components in the Accounting Department of IP FE UII, could facilitate the management in the future time if they would like to conduct internal evaluations related to organizational performance (Accounting Department of IP FE UII).

## **5.2 Research Limitations**

While conducting the research, there were several limitations that happened.

Those are the following:

1. There were not much of Accounting Department of IP FE UII students who volunteered to participate in this research. Thus, that the amount of data obtained was only the respondent's write the minimum limit.
2. There were several respondents who were unwilling to convey their complaints and also some respondents had difficulty understanding questions. Thus, the interviewer had to explain and give examples of answers first.
3. Besides, time given by management in providing data, making data analysis cannot be done quickly.
4. The difficulties to obtain the data from the Accounting Department of IP FE UII key person, because this research was conducted during the management transition period.

## **5.3 Research recommendations**

Some recommendations that can be made for further research are:

1. Further research can measure performance for a larger scope, such as Accounting Study Program or economic faculties.
2. For further research it can include lecturers and workers in measuring organizational performance with BSC as a tool.
3. For further research you can implement BSC in more detail by entering an action plan.