

CHAPTER VI : CONCLUSION AND RECOMMENDATION

A. Conclusion

Based on the results of research, can be taken conclusion that are:

1. The priorities selected by UAD as follows
 - a. In the priority barriers is human resources and the priority of the alternative solution is creative human resources. because, as an educational institution UAD is committed to improving the quality of life in this country by rally the human resources.
 - b. In university development priority is the availability of lecturers. The availability of lecturers here means providing qualified lecturers, who are certainly able to participate in the development of the university. This is also related to point A because it provides lecturers with qualify means providing creative and quality human resources.
 - c. The priority of social contribution is to provide assistance for the development of education in certain villages.
 - d. The priority of business in UAD was PT Adi Multi Husada, because the priority in the criteria was social benefits. It means that PT Adi Multi Husada become the business that has the highest social benefits compared to other business.
2. The priorities selected by UMY as follows

- a. In the priority barriers is *Tata Pamong* and the priority of the alternative solution is creative human resources. *Tata Pamong* is A system that can make leadership, management and quality assurance systems run effectively within universities/institutions that manage study programs. that means UMY wants to prepare creative human resources that can bring progress to UMY.
- b. In UMY development plan, the main priority criteria is Human Resource, compared to other criteria that is the needs, availability of land and funds, Human Resource is an important point that must be considered. because, to be able to develop UMY must have the best human resources. So the main priority in the development of UMY is academic improvement, because UMY is an HLE that still has a target in leveling study program accreditation so that its main priority is in improving academic.
- c. The priority of social contribution is to provide scholarships to students. if it is liked to point B, UMY has a target in improving academic. In terms of the social contribution that a priority is to provide scholarships to students, that means UMY have a good strategies for university development in many aspects.
- d. The priority of business in UMY was Klinik Firdaus, because the priority in the criteria was social benefits. It means the Klinik Firdaus has the highest social benefit compared to other business.

1. If seen from points 1 and 2, every priority that is owned by each university has different reasons. but in each priority have a network with each other.
2. For good deeds, UAD and UMY has similarity to allocated their social contribution.

Good deeds in UAD :

- a. UAD still continues to allocate Corporate Social Responsibility (CSR) budget of 2.5%
- b. Helping people affected by natural disasters
- c. Provide funding for education
- d. UAD also helps PP Muhammadiyah every year
- e. UAD support Doctoral program
- f. Scholarship for students

Good deeds in UMY :

- a. Based on the results obtained by the CSR budget of UMY in 2016 reached 3-4 billion or 2.5% of total income. And from management of infaq and shadaqah UMY taken from the deduction of salaries of lecturers and employees of 2.5%,
- b. Scholarship for students and lecturer
- c. Assisting the construction of mosques and schools.
- d. Construction of Mosque.
- e. UMY also helps PP Muhammadiyah as much as 10 billion annually.

B. Recommendation

1. As an urban university, UAD is expected to be able to get the best solution on limited land. so that the learning process can be more effective.
2. UMY to be more optimal in running an existing business, so that all UMY business units can be more productive to assist UMY development. because a lot of business will be useless if it can not be optimized properly.
3. For the next researchers, in order to explore and find out more details related to the management of social funds provided by each university, which will then be able to create a map of the current management of social funds.
4. For the next researcher, in order to demonstrate or present the developement of assets in real data from existing financial data.
5. For the next researcher, to be able to see in detail how the business development that exists in each university, the real contribution of the business unit in the development of HLE so it can be seen the networking between the development of universities. So that the research can be more perfect.

C. Research Limitation

There are actually three Muhammadiyah HLE in Yogyakarta, but in this study only two HLE are used as research objects. One reason is due to time constraints and the response of each university. so, there is limited discussion

about financial trends, especially data on the allocation of social funds in detail.