

## CHAPTER V

### CONCLUSION AND SUGESTIONS

#### 5.1 Conclusion

This study aims to analyze the material aspects of environmental category in Specific Standards Disclosure about Guidance for Disclosures on Management Approach (DMA) in accordance with Sustainability Reporting Guidelines (Global Reporting Initiative-4) of PT. ANTAM's 2014 Sustainability Report. DMA is intended to give the organization an opportunity to explain how environmental impacts related to material aspects are managed. DMA provides narrative information on how a company identifies, analyzes, and responds to its actual and potential impacts.

Based on the research and discussion that have been presented in the previous chapters, it can be concluded the DMA disclosures for Environmental Category disclosed in the 2014 Sustainability Report of PT. Aneka Tambang Tbk. have not fully in accordance with the GRI-G4, because not every items required by GRI-G4 is included in DMA disclosure. This is because:

1. The disclosures of why the Aspect is material and report the impacts that make this Aspect material have not been fully disclosed in accordance with GRI-G4 standards.
2. The disclosure of how the organization manages the material Aspect or its impacts has been disclosed according to the GRI-G4 standards, however ANTAM did not disclose targets and goals for each sources and the expected result and expected timeline for achieving each goal and target.

3. The disclosure of reporting the evaluation of the management approach has been disclosed according to the GRI-G4 standards, however ANTAM did not also disclose the target achievement.

## 5.2 Research Implication

Based on the above conclusions, the implications of this research are:

1. Research on analyzing of disclosing the DMA in Sustainability Report prepared by PT. ANTAM Tbk., can provide information on the management of the company in preparing sustainability report according to GRI-G4 Sustainability Reporting Guidelines.
2. For sustainability report users, especially investor, this research can be used as a factor in decision making. Based on the information presented in the Sustainability Report about DMA disclosure, which is considered to have a significant contribution in managing company's impact. This research should be a consideration for investors in making investment decisions.

## 5.3 Research Limitation

The limitations in this research that can be considered for further research in order to do better research is this research is only relying on information obtained from company's website. There is no observation or confirmation to related parties about the reliability of the disclosures.



## 5.4 Suggestions

Based on the conclusions and implications that have been described above, suggestions can be submitted to the perfection of subsequent research that can be summarized from this research as follows:

1. This research should be further developed by analyzing the disclosing of DMA for other category in sustainability report, such as for economic category or social category.
2. The next research is advisable to obtain primary data from related companies so can obtain direct information on identification and analysis of DMA disclosure.

