

CHAPTER V

CONCLUSION AND SUGGESTIONS

5.1 Conclusion

This study aims to analyze the compliance of company sustainability report in disclosing generic and sector specific indicators with GRI-G4 standard under economic category. In this research, the company that has been chosen to become the research object is PT Pertamina (Persero) Tbk. The year of sustainability report used is 2014.

Based on the research and discussion that have been presented in the previous chapters, it can be conclude the generic and sector specific indicators disclosures for Economic Category disclosed in the 2014 Sustainability Report of PT Pertamina (Persero) Tbk have not fully in accordance with the GRI-G4, because not every items required by GRI-G4 is included in generic and sector indicators disclosure.

The items that is not included in generic indicators disclosures are as follow:

1. In G4-EC1, Pertamina didn't stated economic value retained in their EVG&D. Pertamina also didn't disclosed EVG&D separately at country, regional, or market levels, where significant.
2. In G4-EC2, Pertamina didn't disclose the opportunity related with climate change and the costs of actions taken to manage the risk or opportunity.
3. In G4-EC7, Pertamina didn't disclose any negative impact on communities and local economic. Pertamina also didn't disclose whether the investment and service are commercial or pro bono engagements.

The items that are not included in specific indicators disclosures are included in G4-EC1. In G4-EC1, Pertamina didn't disclose data on payments to government by country, nor countries of operation that are either candidate to or compliant with the Extractive Industries Transparency Initiative (EITI).

5.2 Research Limitation

This research is limited on use of secondary data only. Secondary data used is sustainability report available in company website. There is no primary data used. Data is not confirm by company to give assurance of reliability disclosures.

5.3 Suggestions

Based on the conclusions that have been described above, suggestions for future research that can be summarized from this research are as follows:

1. This research should be further developed by analyzing the disclosing of sector indicators for other category in sustainability report, such as for environmental category or social category.
2. This research should be further developed by analyzing the disclosing of sector-specific indicators for other types of sector, such as airport operators, construction and real estate, electric utilities, event organizer, mining and metals, financial services, food processing, media, and NGO.
3. This research should be further developed by analyzing specific sector indicator to give deeper and specific understanding about the specific sector disclosure.

4. The next research is advisable to obtain primary data from related companies. By doing so, researcher can obtain direct information on identification and analysis of sector indicators disclosure.

