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 DMA with GRI-G4 standard under economic category. In this research, the company that have been chosen to become the research object is PT Bank Negara Indonesia (Persero) Tbk. The year of sustainability report used is 2015.

Based on the research and discussion that have been presented in the previous chapters, it can be conclude the generic and sector specific DMA disclosures for Economic Category disclosed in the 2015 Sustainability Report of PT Bank Negara Indonesia (Persero) Tbk have not fully in accordance with the GRI-G4, because not every items required by GRI-G4 is included in DMA disclosure.

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

1. In disclosure of reason the Aspect is material section, BNI did not state any process to identify its impact for stakeholder welfare. BNI also disclose any negative impact from economic performance.

2. In the disclosure of evaluation management approach section, BNI didn’t report the result of management approach evaluation for encouraging investment approach. BNI also didn’t report any related adjustments to the management approach.
3. In the disclosure of community investment strategy section, BNI didn’t disclose how community investment performance other than Kampoeng BNI is assessed.

5.2 Research Implication

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

1. For sustainability report user, this research can provide information on management DMA disclosures of the company in preparing sustainability report according to GRI-G4 Sustainability Reporting Guidelines.

2. For investor, this research can be used as a factor in decision making.

3. For student, this research can give an additional scientific references related to CSR and sustainability reporting for future studies.

5.3 Research Limitation

The limitations of the research is this research only relying on the 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 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 DMA 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 DMA for other types of sector, such as airport operators, construction and real estate, electric utilities, event organizer, financial services, food processing, media, mining and metals, NGO, and oil & gas.

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