

## CHAPTER V

### CONCLUSION AND SUGESTIONS

#### 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 and environmental category. In this research, the company that have been chosen to become the research object is PT. Angkasa Pura II (Persero). 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 and environmental category disclosed in the 2015 Sustainability Report of PT. Angkasa Pura II (Persero) have not fully in accordance with the GRI-G4.

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

1. Under generic DMA disclosures in economic category, PT. Angkasa Pura II (Persero) didn't disclosed any negative impact from indirect economic impact aspect, company commitment towards the management approach, and any related adjustment to management approach for the year 2015.
2. Under generic DMA disclosures in environmental category, PT. Angkasa Pura II (Persero) didn't disclosed any related adjustment to management approach for the year 2015.
3. Under specific DMA disclosures in economic category, PT. Angkasa Pura II (Persero) didn't disclosed how organization conducted a community

needs assessment to determine the need for infrastructure and other services

4. Under specific DMA disclosures in environmental category, PT. Angkasa Pura II (Persero) didn't report any regulation and policies specifically design for energy that they are subject to.

## 5.2 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.

## 5.3 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 sector-specific DMA for other types of sector, such as financial services, construction and real estate, electric utilities, event organizer, financial services, food processing, media, mining and metals, NGO, and oil & gas.
2. 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.

