

CHAPTER V

CONCLUSION AND SUGESTIONS

5.1 Conclusion

This study is aimed to evaluate the compliance of PT Badak NGL 2015 sustainability report in disclosing the indicators based on GRI-G4 Standard under environmental category. Sustainability report guidelines (Global reporting Initiative – G4) explains step by step what the organization can do in disclosing the aspects and indicators that is material to be reported. The organizations are not compeled to disclose all of the information regarding the aspects and indicators in GRI-G4 in order to fulfill the ‘in accordance’ criteria, however, the better the level of reporting conformity with GRI-4 guidelines, the information will be more relevant and have a certain quality.

Based on the study and evaluation that have been done presented in the previous chapters, it can be concluded that not every items or indicators under environmental category were disclosed by PT. Badak NGL in their sustainability report. The items or indicators that were not disclosed in the sustainability report are summarized as follows :

1. From all thirty four indicators stated under environmental category, only twenty nine of them were reported by Badak NGL while five of other indicators are not mentioned at all. The five indicators are G4-EN4, G4-EN7, G4-EN17, G4-EN32, and G4-EN33.
2. There is at least one item that did not dislose by Badak NGL in of each indicators GRI-G4 under environmental category.

3. PT. Badak NGL did not disclose any items of indicators G4-EN20 and G4-EN28 but did give some statement regarding the indicators which is not relevant at all with the requirements.

5.2 Research Limitation

This research has some limitations that can be used as as the consideration for further research in order to do better research, they are:

1. 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.
2. This research is limited to environmental category only, there are still others category in sustainability reporting that can be evaluated.

5.3 Suggestions

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

1. This research should be further developed by analyzing the disclosing the indicators 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 it can obtain direct information on identification and analysis of indicators disclosure.