

CHAPTER V

CONCLUSION AND RECOMMENDATION

5.1 Conclusion

This study aims to examine the consistency of material aspects reported in sustainability report by two mining and metal companies, namely PT. Aneka Tambang Tbk and PT. Indo Tambangraya Megah Tbk. In addition, this study also aims to find out the explanation of any material aspects that is not reported consistently. Based on the analysis and discussion presented in the previous chapter, it can be concluded as follows:

1. PT. Aneka Tambang Tbk cumulatively has only 15 material aspects (34.8%) that are consistently reported during period 2013-2016. While the rest of 28 material aspects (65.2%) are not consistent. In economy category, ANTAM has 2 consistent material aspects (66.7%) and one inconsistent material aspect (33.3%). In environmental category, ANTAM has 7 consistent material aspects (63.7%) and 4 inconsistent material aspects (36.3%). While in social category which covers four subcategories, ANTAM has only 6 consistent material aspects (20.7%) while the rest of 23 material aspects are not consistent (79.3%).
2. PT. Indo Tambangraya Megah Tbk cumulatively has 16 material aspects (66.7%) that are consistently reported during period 2013-2016. While the the rest of 8 material aspects (33.3%) are not consistent. In economy category, ITM has 2 consistent material aspects (50%) and 2 inconsistent material aspect (50%). In environmental category, ITM has 8 consistent

material aspects (88.9%) and 1 inconsistent material aspects (11.1%). While in social category which covers four subcategories, ITM has only 6 consistent material aspects (54.5%) while the rest of 5 material aspects are not consistent (45.5%).

3. For any inconsistent material aspects, No explanation or justification were found neither in PT. Aneka Tambang nor in PT. Indo Tambangraya Megah Tbk.

5.2 Research Implication

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

1. For preparers of sustainability report, especially both companies above. This research is expected to be an input for improvement in preparation of the next sustainability report.
2. For users of sustainability report, especially investors. This research can be used as a consideration in decision making because transparency or continuity of information contained in any material aspects reported can show how far the company's commitment in managing the impact of the company's business processes.

5.3 Research Limitation

The limitation of this study is that in this study only rely on the information on the sustainability report of each company. Thus, subjective judgments are inevitable since no observation or confirmation is made directly to the parties concerned.

5.4 Recommendation

Based on the conclusions and implications described above, suggestions that can be used as input for further research improvements that can be summarized from this research are as follows:

1. Further research is suggested to examine the consistency of material aspects reported in other sectors such as manufacturing industry, financial services, construction, oil and gas, and others.
2. Further research is suggested to obtain the primary data from related companies so as to know directly the management consideration in reporting the material aspects.

