

## CHAPTER V

### CONCLUSION AND SUGGESTION

#### 5.1. Conclusion

This research is aimed to analyze the commitment of the listed companies or its subsidiaries in reducing non-renewable materials usage in order to increase efficiency and enhance the quality of environment through non-renewable materials usage disclosure under sustainability reports. In this study, the companies that have been chosen are PT Holcim Indonesia Tbk and PT Semen Padang as selected companies under predefined criteria. The year of the sustainability report is for the period of 2012-2016.

Based on the result and discussion that have been presented in the previous chapter, it can be concluded that:

1. PT Holcim Indonesia Tbk has been successful in implementing its strategy to reduce the non-renewable materials usage to increase efficiency and improve the quality of environment for the period of 2012-2016. It is indicated by a decreasing trend for total non-renewable usage per ton cement and decreasing trends for five types of non-renewable materials usage per ton cement: limestone, clay, gypsum, papers, and other non-renewable materials whereas remaining two materials have increasing trends: silica sand and iron sand. It can be summed up that the company has a high commitment to reduce non-renewable materials usage for environmental protection.
2. PT Semen Padang for the similar period has been successful in implementing its strategy to reduce the non-renewable materials usage to increase efficiency and improve the quality of environment for the period of 2012-2016. It is indicated by a decreasing trend for total non-renewable usage per ton cement and two decreasing trends of non-renewable materials usage per ton cement: limestone and clay whereas the last two remaining materials have increasing

trends: silica sand and iron sand. These materials fluctuate significantly for this period. It can sum up that the company has a high commitment to reduce non-renewable materials usage for environmental protection.

## **5.2. Research Implication**

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

1. For GRI standard setters, it is expected to encourage the companies to disclose the trend for non-renewable materials usage at least for five years.

## **5.3. Research Limitation**

The limitation 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. Suggestion**

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

1. PT Holcim Indonesia Tbk and PT Semen Padang should review their strategy and try to manage to the silica sand and iron sand usage in their daily operation activities since these materials have significant fluctuation. The companies have to achieve their successful strategy in order to reduce non-renewable materials usage for environmental protection.
2. This research should be further developed by analyzing the disclosing of other category, such as economic category.
3. This research should be further developed by analyzing the disclosing of other material aspect, such as emission.
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 data.

