

CHAPTER V

CONCLUSION AND SUGGESTION

5.1 Conclusion

This research aims to discuss the accordance of disclosure of the sustainability report of the companies that get the platinum rating of Asia Sustainability Reporting Rating 2018 with the GRI Standards for the social topic. GRI Standards has required 19 sub-social topics and 40 disclosures for the social topic. Based on the analysis and discussion presented in the previous chapter, the disclosure of social topic in Asia Sustainability Reporting Rating 2018's companies can be concluded as follows:

1. PT Aneka Tambang Tbk has 5 material sub-social topics and 11 material disclosures in the social topic. All material disclosure is completely disclosed in the sustainability report 2017. It can be concluded that PT Aneka Tambang Tbk has prepared a sustainability report 2017 in accordance with GRI Standards for core option.
2. PT Perusahaan Gas Negara Tbk has 6 material sub-social topics and 9 material disclosures in the social topic. However, PT Perusahaan Gas Negara Tbk has 6 disclosures are completely disclosed, 1 disclosure is incomplete and 2 disclosures are not disclosed in sustainability report 2017.
3. PT Pupuk Indonesia (Persero) has 9 material sub-social topics and 17 material disclosures in the social topic. All material disclosure is completely disclosed in the sustainability report 2017. It can be concluded that PT Pupuk Indonesia

(Persero) has prepared a sustainability report 2017 in accordance with GRI Standards for core option.

4. PT Pupuk Kalimantan Timur has 5 material sub-social topics and 9 material disclosures in the social topic. All material disclosure is completely disclosed in the sustainability report 2017. It can be concluded that PT Pupuk Kalimantan Timur has prepared a sustainability report 2017 in accordance with GRI Standards for core option.
5. PT Vale Indonesia Tbk has 2 material sub-social topics and 4 material disclosures in the social topic. All material disclosure is completely disclosed in the sustainability report 2017. It can be concluded that PT Vale Indonesia Tbk has prepared a sustainability report 2017 in accordance with GRI Standards for core option.
6. PT Wijaya Karya (Persero) Tbk has 3 material sub-social topics and 6 material disclosures in the social topic. However, PT Wijaya Karya (Persero) Tbk has 5 disclosures are completely disclosed and 1 disclosure is not disclosed in sustainability report 2017.
7. Based on the explanation above, it can be known that only 4 of the 6 companies that have prepared sustainability reporting 2017 in accordance with GRI Standards with core option which included PT Aneka Tambang Tbk, PT Pupuk Indonesia (Persero), PT Pupuk Kalimantan Timur, and PT Vale Indonesia Tbk.



5.2 Research Implication

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

1. This research is expected to be an input for improvement in preparation for the next sustainability report for the companies.
2. This research can be a consideration for the users especially investor because the information contained in the sustainability report can show the company commitment's in managing the impact of the company's business process.

5.3 Research Limitation

The limitation of this research is that this research only relies 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 Suggestion

Based on the conclusions and implications above, the suggestion for further research improvements is to obtain primary data from related companies to know directly the management consideration in reporting the social topics.

