

## CHAPTER V

### CONCLUSIONS

#### 5.1 Conclusion

Based on the results and discussion presented in the previous chapters, it can be concluded as follows:

1. PT Antam Tbk has 3 economic material topics and 6 environmental material topics. In economic topic, 1 complete disclosure and 2 incomplete disclosures. In environmental topic, 11 complete disclosures and 2 incomplete disclosures. It means that economic and environmental material topics at PT Antam Tbk are not in accordance with GRI Standards with Core Option.
2. PT Perusahaan Gas Negara Tbk has 3 economic material topics and 4 environmental material topics. In economic topic, 1 complete disclosure and 1 incomplete disclosure. In environmental topic, 3 complete disclosures, 1 incomplete disclosure and 3 no disclosures. It means that economic and environmental material topics at PT Perusahaan Gas Negara Tbk are not in accordance with GRI Standards with Core Option.
3. PT Pupuk Indonesia (Persero) has 4 economic material topics and 6 environmental material topics. In economic topic, 5 complete disclosures and 3 incomplete disclosures. In an environmental topic, 15 complete disclosures. It means that economic and environmental material topics at PT Pupuk Indonesia (Persero) are not in accordance with GRI Standards with Core Option.

4. PT Pupuk Kalimantan Timur has 5 economic material topics and 7 environmental material topics. In economic topic, 7 complete disclosures and 5 incomplete disclosures. In an environmental topic, 28 complete disclosures. It means that economic and environmental material topics at PT Pupuk Indonesia (Persero) are not in accordance with GRI Standards with Comprehensive Option.

5. PT Vale Indonesia Tbk has 2 economic material topics and 4 environmental material topics. In economic topic, 2 complete disclosures. In an environmental topic, 7 complete disclosures. It means that economic and environmental material topics at PT Vale Indonesia Tbk are in accordance with GRI Standards with Core Option.

6. PT Wijaya Karya (Persero) Tbk has 2 economic material topics and 1 environmental material topic. In economic topic, 3 complete disclosures. In an environmental topic, 1 complete disclosure. It means that economic and environmental material topics at PT Wijaya Karya (Persero) Tbk are in accordance with GRI Standards with Core Option.

## **5.2 Research Limitation**

The research only examines the disclosure in the sustainability report without any primary data and confirmation from related companies. Hence the subjectivity and personal judgment in the research is possible.

## **5.3 Suggestion**

Based on the conclusions described above, the suggestions that can be conveyed for the improvement of subsequent research that can be obtained from this research are as follows:

1. Subsequent research is recommended to obtain primary data from related companies in order to find out the management's consideration in determining the disclosures from the material topic of economic and environmental.

2. The companies are suggested to disclose the material topics determined by the management completely in order to meet the reporting requirements based on GRI Standards.

