

CHAPTER V

CONCLUSION

5.1 Conclusion

This research aims to find the empirical evidence of the influence of industrial type, institutional ownership and company's growth to the quality of carbon emission disclosure in the companies listed in the Indonesia Stock Exchange which also participated in Asia Sustainability Reporting Rating period 2018-2020. This research used secondary data that collected from the sustainability report downloaded from the NCSR official website and related firm's official website.

The sampling method use purposive sampling and use the multiple regression model to analyze the data. Based on the analysis and discussion that has been done in this research, there are several conclusion as follow:

1. Industrial type influence the quality of carbon emission disclosure in Indonesia.
2. Institutional ownership do not influence the quality of carbon emission disclosure in Indonesia.
3. Company's growth do not influence the quality of carbon emission disclosure in Indonesia.
4. The result of this study enrich the previous study and provide empirical evidence.that industrial type influence the quality of carbon emission disclosure, whereas institutional ownership and company's growth do not influence the quality of carbon emission disclosure.

5.2 Limitation

The limitation of this study that have to be improved for the next study as follow :

1. This study have limitation that there are elements of subjectivity in determining carbon emission index because no standard provision that could be referred. So the determination of carbon emission disclosure index would be different for every researcher.
2. The sample of this study quite narrow, it is only 42 company for 3 period because of sampling method used in this study is purposive sampling, although this method filter the sample suitable with the determined criteria, but the number of sample become narrow. It could make generalization of this study is weak.

5.3 Suggestion

Based on the discussion and conclusion of this study, researcher give suggestion as follow :

1. Refine the carbon emission index and provide a clear example as reference to evaluate company's carbon emission disclosure. It will reduce subjectivity on index determination of CDP indicator index.
2. The next study should consider the other independent variable that possible influence the quality of carbon emission disclosure.
3. The next study should expand the number of sample to covers the total population, so the conclusion resulted more better.