

BAB V KESIMPULAN DAN SARAN

5.1 KESIMPULAN

Penelitian ini memberikan informasi tentang pelaksanaan *green business* di Indonesia dengan obyek penelitian perusahaan-perusahaan yang menjadi *wealth creator* selama tahun 2014 hingga 2018. Variabel variabelnya adalah indikator-indikator *green business* seperti pengelolaan *profit*, *people* dan *planet* serta indikator kinerja eksternal yaitu EVA , CVA dan MtBR perusahaan . Kesimpulan penelitian ini memberikan hasil:

1. Pelaksanaan *green business* dengan indikator yaitu *profit*, *people* dan *planet* memiliki perbedaan dalam tingkat penerapannya. Ada perbedaan yang jelas antara perusahaan-perusahaan yang tingkat pelaksanaan *green business* Rendah dengan perusahaan yang termasuk Sedang atau Tinggi dalam pelaksanaan *green businessnya*..
2. Perbedaan dalam penerapan tingkat pelaksanaan *green business* tersebut ditunjukkan oleh *variabel people* dan *planet*. Kedua *variabel* menjadi pembeda dalam pelaksanaan *green business* karena masing-masing variabel memiliki tingkat kesulitan yang berbeda dalam penerapannya. *Profit* sudah menjadi tujuan awal dari berdirinya perusahaan, tetapi *people* dan *planet* membedakan kelompok pelaksanaan *green business* perusahaan-perusahaan tersebut ada yang sudah baik penerapannya tapi ada perusahaan yang masih buruk dalam penerapannya. Ada dua model diskriminan yang terbentuk, yaitu:

Fungsi diskriminan 1 adalah: $Z \text{ score}_1 = -2,364 + 3,374 P2 + 3,635 P3$.

Fungsi ini berguna untuk menganalisis kasus atau responden yang diteliti akan termasuk ke dalam kelompok mana, yaitu kelompok pertama (GRI 0) dan kedua (GRI 1).

Fungsi diskriminan 2 adalah: $Z \text{ score}_2 = -0,704 - 3,018 P2 + 3,806 P3$. Fungsi ini berguna untuk menganalisis kasus atau responden yang diteliti akan termasuk ke dalam kelompok mana, yaitu kelompok kedua (GRI 1), dan ketiga (GRI 2).

3. Ketepatan model diskriminan dalam mengklasifikasikan adalah tinggi karena hasil validasi fungsi fungsi diskriminan mendekati angka 84,7% yang berarti fungsi diskriminan yang terbentuk termasuk tepat dalam menggolongkan perusahaan dalam tingkat pelaksanaan *green business* berdasarkan $P2$ dan $P3$, ke dalam kelompok Rendah, Sedang dan Tinggi.
4. Nilai EVA menunjukkan kelompok perusahaan perbankan yang memiliki nilai EVA di atas rata-rata dan juga menunjukkan pelaksanaan *green business* yang sudah baik. Nilai CVA menunjukkan kelompok perusahaan tambang yang memiliki nilai di atas rata-rata dan juga menunjukkan pelaksanaan *green business* yang sudah baik . Nilai MtBR menunjukkan kelompok perusahaan consumer goods yang memiliki nilai MtBR di atas rata-rata tetapi dalam pelaksanaan *green business* belum terlalu baik. Dari analisis korelasi hubungan GRI dengan EVA, GRI dengan CVA, hubungan GRI dengan MtBR adalah rendah.

5.2 SARAN

Saran yang dapat disampaikan pada penelitian ini adalah:

5.2.1. Saran Untuk Perusahaan

1. Perusahaan-perusahaan sudah harus menjalankan *green business* dengan lebih terstruktur karena kondisi lingkungan yang sudah semakin memprihatinkan dan ini sesuai dengan keinginan para *stakeholders*
2. Walaupun tingkat penerapan *green business* dalam penelitian ini masih rendah tetapi dalam jangka panjang banyak perusahaan yang akan mendapat manfaat yang besar ketika mereka terus menjalankan *green business*, karena stakeholder menginginkan hal tersebut. .
3. Pemerintah diusulkan untuk mewajibkan pelaksanaan UU No. 40 Tahun 2007 tentang Perseroan Terbatas dalam pelaksanaan tanggung jawab sosial dan lingkungannya agar perusahaan memperhatikan lingkungan sosial serta alam lebih serius dalam berbisnis.

5.2.2. Saran Untuk Penelitian Selanjutnya

1. Penelitian selanjutnya dapat dilakukan dengan mengganti obyek penelitian dan variabel penelitian. Contohnya diterapkan pada perusahaan perusahaan yang sejenis misalnya perbankan atau manufaktur. Variabel penelitian dapat diganti dari sisi merk dan pelanggan misalnya dengan *brand image*, *brand trust*, variabel *consumer satisfaction*, *consumer loyalty* dan lain lain. Bagaimana penerapan *green business* memengaruhi pelanggan.

2. Penelitian selanjutnya dapat meneliti dengan menggunakan variabel yang sama tapi setelah UU tentang pelaporan keberlanjutan perusahaan sudah menjadi kewajiban.

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