

THE RHETORIC IN CORPORATE SOCIAL RESPONSIBILITY (CSR) REPORTING : A FRAME ANALYSIS ON SUSTAINABILITY REPORTING OF PT. INDOSAT Tbk.

Abstract

The increasing of environmental consciousness is followed by the increasing of Sustainability Reporting disclosures which is used by company for reporting Corporate Social Responsibility (CSR) activities. Unfortunately, as profit oriented organizations, many companies have special aims while doing CSR programs, such as for avoiding tax, for violating laws, or sometimes for enhancing corporate reputation only. It can be seen that in Indonesia, the increasing of Sustainability Reporting disclosures does not followed by the environmental preservation.

As a big company, ofcourse Indosat needs to report their activities, especially their CSR activities through the Sustainability Reporting. The successfulness of Indosat's Sustainability Reporting is undeniable because they got many awards from this reporting. According to Luks (1998), actually everyone who produces sentences (written or oral), employs rhetoric. Therefore, this research intended to find what is the motivation of Indosat to disclose Sustainability Reporting. Frame analysis is used to analyzing the rhetorical data. Primary data sources are Indosat's Sustainability Reporting 2009, 2010 and Indosat's Annual Report 2011. Then, it is compared with the theories, news, and previous researches to find the truth.

The implementation of Indosat's CSR programs have a good assesment from their stakeholders. Based on the constitution, Indosat have not yet proven to be involved in law violation. Likewise in tax avoidance cases. However, it seems that corporation is always reduce expense, and tax is a great expense. Moreover, the profit which is allocated for CSR programs as much as approximately 1% up to 2% seems too small, although there is no certain standard which is stated by the constitution.

Keywords : Rhetoric, Frame, Corporate Social Responsibility, Sustainability Reporting, Indosat

1. Introduction

When I was a child, it was green everywhere. Nowadays, all the green disappeared and replaced by factories. Despite of its advantages, the factories bring a lot more troubles to the environment. As consequences of the science and technology development, the environment suffers most bad impacts. Barros & Johnston (1974) as cited in Husein (1993) blamed development as the cause of environmental damage and contamination because: industrial activities produce waste and dangerously discharge; mining activities cause installation impairment, pipes leakage, mining waste contamination, air contamination and the damage of mining ex-area; transportation's activities cause many kinds of pollution such as smoke puff, air temperature boost, vehicle's noise and fuel spill; and agricultural activities cause natural degradation, which is affected by chemical substances.

During the last decades, human consciousness of environmental crisis begins to rise. One of the powerful instruments that can be used to convey the message is Mass media. It has significant role in building environmental consciousness because human greatly rely on mass media to get their information. The result of a study which is done by Sekretariat Kerjasama Pelestarian Hutan Indonesia (SKEPHI) in 1995 points out that almost all of local and national newspapers provide special space for environmental issues. Indonesian Ministry of Environment notes environmental news on 11 national mass media from 28 March until 29 May 2010. Among various printed mass media in Indonesia, this survey observes only 11 of them and found 1,456 articles of environmental issues.

Environmental issues are not only popular in Indonesia, but also in other countries. Hannigan (1995) as cited in Kurniawan (2006), states that from late 1960 until early 1970, media's review for environmental issues had increased dramatically (p.6). That was the first time that the environmental issues were seen by England and American journalists as headline news. Then, Staats, Wit, and Midden (1996) interposed that the effect of greenhouse campaign in Dutch via mass media, both printed and electronic, proved the

increasing of society knowledge and consciousness of the importance of environmental damage prevention. By means of mass media assistance, environmentalists are successful to overspread the new ideology called environmentalism.

The development on environmentalism then recognized as "*sustainable development*". Gray (2009) cited the meaning of sustainable development from United Nations World Commission on Environment (1987) who declares that sustainable development "*is development that meets the needs of the present without compromising the ability of future generations to meet their own needs (p.53).*" Economy parallelize itself to sustainable development concept by creates ecological economics concept. Meppem and Gill (1998) defines ecological economics as "*very much about placing any environmental management or policy issue in a broad context that integrates human behavior within ecological and economic system (p.122).*" As a part of economics, accounting was demanded to adopt similar concept to adjust itself by creating environmental accounting. Environmental accounting or green accounting (Fleischman & Schuele, 2006) is controlling on externalities impact of corporate production process to the environment.

Elkington (1997) publishes an English Edition book titled "*Cannibals with Forks: The Triple Bottom Line of 21st Century Business*" to introduce Triple Bottom Line concept. According to Elkington, corporations who want to concern on a long term (*sustainability*), beside runs for gain (*profit*), should give attention and engage in stakeholder welfare accomplishment (*people*) and give active contribution in keeping the environment continuity (*planet*). It means that corporation should have the ability of balancing its activities to reach all purposes above. This concept also recognized as 3P (profit, people, planet). The adherents of Elkington's concept believe that corporation still has responsibility to the environment and society beside its responsibility to pay taxes. It is because of the big negative impact evoked by corporate operational activities. Corporate Social Responsibility (CSR) is the way for corporation to pay their bad treatment to the environment.

To report its social responsibility activities, corporation used the sustainability reporting. The problem faced by sustainability reporting makers and users is that no reporting standard which reliable enough. Jones (1996) as cited in Lamberton (2005) suggests the using of financial units to explore the valuation of natural assets. Although, Lamberton suggests that "*Monetary units are relevant for assessing economic performance, but are not appropriate for assessing social or environmental performance (p.20).*" On March 1999, Global Reporting Initiative (GRI) issues a number of *Sustainability Report Guidelines* (SRG) draft, which consists of several items that are classified into three main groups: economic, social and environment.

Unfortunately, not all corporations aptly adopt the Tripple Bottom Line paradigm in its activities. There are many researchs show that corporation has no enough willingness to contribute to the environment. Barth, Wolff, and Schmitt (2007) conclude their research finding as follows: "*Interestingly enough, we found in several instances that the level of activities by which the companies tackle a CSR issue is relatively low even though the issue had been declared to be of high strategic relevance (p.30).*" Patten (2002) has been doing similar research and found that there is no positive relationship between environmental responsibility disclosures by corporation with environmental quality.

Sikka (2010) criticizes CSR practice in a sharp ways in his journal entitled "*Smoke and Mirrors: Corporate Social Responsibility and Tax Avoidance*". Sikka says that, in a conflict environment, companies and their executives appease diverse audiences by adopting double standards, or say one thing but do something entirely different. Sikka's study compares Sustainability Reporting of big corporation with fraudulence case that they have done. Barth et al. (2007) examine CSR activities on 45 corporations and find the big disparity among companies' talk and companies' activities relate to CSR performing. Phillips (2003) as cited in Sikka (2010) said that "*Companies manage environmental turbulence and threats to their reputation by publishing CSR statements and codes of conduct that promise ethical behaviour, improvement of economic and social infrastructure and quality of life of all stakeholders (p.156).*"

The reality in Indonesia, performing CSR programs continuously by corporations does not followed by decresing the social and environmental conflicts relates to corporate operation. Head of Advocate division of WALHI, Mukti Friatna said that, WALHI estimates contamination and environmental damage will increase continuously among 50-70 percents from 2010 (WALHI's website). Oceanic adulteration increase from 5 times on 2010 become 15 times on first semester on 2011. From January to February 2011, WALHI finds 26 conflicts related mining activities, which are announced at mass media. Jaringan Anti Tambang (Jatam) said that there are 32 cases of mining's felony at Indonesia (Jatam's website).

Indeed, CSR practices which are mostly found, not in line with Elkington's Triple Bottom Line concepts. Corporation in average have special aim while choosing to do CSR activities. Again, that aim is not for sustainability itself, but still oriented on profit. Moreover, there are many obstacles which are faced to vouched Sustainability Reporting reliability. Lamberton (2005) says, "*It is difficult to speculate whether this approach will ultimately benefit the environment. Certainly the process of reporting sustainability accounting information is open to manipulation by vested interests (p.16).*"

Hamann and Acutt (2003) study the industrialist basic motivation while accepting CSR concept. They found two main motivations. First motivation is *accommodation*, which is business policies just in cosmetics feature, superficial, and partial. CSR is done to get the reputation as the responsive corporation to social behalf. Second motivation is *legitimacy*, that is motivation which aims to influence public discourse. Sikka (2010) draws out his sharp criticism by saying "*Companies can continue to publish high sounding statements of social responsibility whilst at the same time internal routines are geared to tax avoidance (p.154).*" Sikka thinks that CSR is a mask that corporation use to cover its disobedience to tax regulation.

This research is intended to analyze rhetorically how PT. Indosat Tbk. develops their Sustainability Reporting on website. I use GRI Guidelines as guidance to assess the compatibility of PT Indosat Tbk. Sustainability Reporting. Further, I analyze rhetorically the motivation laid beyond of PT Indosat Tbk. in applying CSR program and in volunteering to disclosure their Sustainability Reporting. Thus, it will be known if there is disparity between corporate talks and corporate activities relates to CSR programs.

2. Justify the truth rhetorically by frame analysis

Syracuse's community, a Greece colony at Sicilia Island on fifth century BC, placed the first systematic description of rhetoric. Corax wrote a paper about rhetoric entitled *Techne Logon* (the art of speaking) to help people got his land-right return from the Tyrant (Rakhmat, 2006). According to Sophist's group rhetoric was not only about speech knowledge, but also about the art of literary science, grammatical, and logical thinking. They taught emotional-manipulation-technique and used prejudice to touch people's hearts. Because of Sophist, fourth century BC became rhetoric's century (Rakhmat, 2006). However, at that time, people viewed rhetoric as an elite study, strictly for the talented and rich people only. Then, rhetoric growth became a debate match which should been won. That was the beginning of negative view about rhetoric.

Plato did not agree with Sophist. He argued that Sophism teaches relative truth, meanwhile Philosophy allows person to authentic knowledge. Plato places the basic of Scientific Rhetoric and Society Psychology. It has changed the rhetoric, from technique (Sophism) to scientific discourse (Rakhmat, 2006). Aristoteles, continued to study the scientific rhetoric. He believed that rhetoric was a technique for habituating someone to extend truth. Winning the debate match had no meaning if he ignored the truth (Sastrodinomo, 2010).

Nowadays, society in common is understanding rhetoric in negative views. Most of them looks on rhetoric as a 'mere talk', guileful, inappropriate in talk and reality, and other negative views. In fact, rhetoric cannot be divorced from social life, notably in communication because actually everyone who produces sentences (written or oral), employs rhetoric (Luks, 2007, p.140). Rhetoric is not 'mere talk', but it is about the way human beings argue (Luks, 2007, p. 148). Meanwhile, Hopper and Pratt (1995) as cited in Chariri and Nugroho (2009) say that rhetoric emphasizes on the aim for mindset constructing of happening reality and focuses on particular audience.

Closkey (1985) in *The Rhetoric of Economics* said that "*what distinguishes good from bad in learned discourse (...) is not the adoption of a particular methodology, but the earnest and intelligent attempt to contribute to a conversation*" (Luks, 2007, p.141). Conversation in this case is the way to explain idea and concept in discourse, or rhetoric in discourse. Therefore, Rhetoric in Closkey's view has more important role in scientific development better than methodology. As Nelson et al. (1987) said in Luks (2007), that "*rhetoric of inquiry is needed precisely because facts themselves are mute. Whatever the facts, we do the speaking—whether through them or for them (p.144).*"

Luks (2007) thinks that impossible to have no rhetoric (p.143). Giving a presentation at a conference or writing a journal involves the use of language. Therefore, since one goal of oral or written production of texts is to persuade, everybody uses rhetoric to attain this goal. Therefore, it is clear that in daily life human cannot avoid the rhetoric. Moreover, skilled rhetoric needs to complement analysis, not replace it indeed. But analysis is rhetorical (Luks, 2007, p.146).

Kuypers (1997) thinks that the very powerful entity from rhetoric is a framing. As a part of Constructivism paradigm, frame analysis is suitable for analyzing social phenomenon that has high complexity. Besides, as a part of rhetoric, frame makes it become powerful. Therefore, this research use Frame Analysis as a tool of Research Method.

Gitlin (1980) says that frame is a trick or strategy of reality forming or making the world becomes simple by selecting, repeating, emphasizing and presenting process on particular aspects to be presented to the reader (Eriyanto, 2002). The complex world sometimes makes difficult to understand a phenomenon. In this case, frame is used to simplify this complex world in order to be easier to be understood through the frame-constructor's view.

Sobur (2001) says that frame is reality-coding method where the truth about a phenomenon is not totally refused, but it will be distorted smoothly. So, constructing frame means will-fully blurring and explaining particular part of a reality to influence readers' mindset. The trick is spotlighting particular aspects only, by use of unreal-meaning terminology, and supported by photographs, caricatures, and other illustration tools. Panuju (2003) suggests that *frame analysis* is an analysis to disclose ideology behind information writing. Ideology means collected idea or viewpoint. A discourse is packed and presented according to ideology trusted by writers or speakers. To understanding this ideology, people can use frame analysis.

Frame's concept according to Entman (1993) as cited in Sobur (2001) consistently offers a trick for finding the power of a communication text. Entman (1993) as cited in Sobur (2001) proposes four functions of frame. *Firstly*, for defining problem, which determines what causal agent is done, what is the benefit of it, how much money to do, etc. Usually, it is measured by using cultural value. *Secondly*, for diagnosing the causal factor or identify the power, which creates problem. *Thirdly*, for doing moral estimation which evaluates causal agents and its impact. *Fourthly*, suggesting the correction by offering and giving justification to problem solving, and predicting the possible impact.

Meanwhile, Eriyanto (2002) says that frame defines particular reality and ignores another definition of reality. Writer or speaker use frame to choose which aspect that can strengthen their opinion. Frame also provide particular side and omitted another side. Besides, frame chooses particular fact and neglect another fact.

Eriyanto (2002) believes that social reality, following constructivism views (phenomenology), at least a part, is a human production, the result of cultural processes, including the language use. That is what Hopper and Pratt (1995) as cited in Chariri and Nugroho (2009) means that rhetoric as a language form or persuasive and effective writing to restrain reality in order to persuade particular audience. Moreover, Burton (1990) as cited in Eriyanto (2002) says that the attention point of constructivism approach is meaning, not message. Mulyana in the preface of Eriyanto's book (2002) inserts frame analysis into both of constructivism and critical approach. Further, he says that frame analysis is suitable to be used for observing socio cultural context of a discourse.

Gamson and Modigliani (1989) as cited in Eriyanto (2002) define frame as, "*Central organizing idea or storyline that provides meaning or a central organizing idea for making sense of relevant event and suggesting what is at issue.*" This organizing idea is packed in Framing Device and Reasoning Device. They analogizes frame in two things. The first one is a frame of picture, which draws the line and differentiates or separates the picture with its environmental surrounding. In this case, frame explains which one is relevant and which one is irrelevant. The lasts is frame as a basic structure or building's framework, which is designed as a former, which disappears when construction work finished. The basic structure cannot be seen, but the building proves its present. Frame is a tool that ever present and ever be used to build the meaning of a communicative action.

This research determines Sustainability Reporting of PT Indosat Tbk., which was publicized on website as a research object. The data collected from various mass media and other supporting documents was used to assess compatibility of corporate talks and corporate activities. Hereafter, acquired data was analyzed and presented in a narrative story. I used frame analysis model by Willian A. Gamson and Andre Mondigliani to analyse the data. The frame analysis model is shown below.

Table 1
Framing Device by Gamson and Modigliani

Frame Central organizing idea for making sense of relevant events and suggesting what is at issues	
Framing Device	Reasoning Device
<i>Methaphors</i> Parable or supposition	<i>Roots</i> Causal analysis or cause-effect analysis
<i>Catchphrases</i> Interesting phrases, contrast, and prominent in a discourse. Usually, appear as jargon or slogan.	<i>Appeals to Principle</i> Basic premise, moral claims
<i>Exemplaar</i> Correlating frame with sample, description (probably as theory or comparison) that enlightening frame.	<i>Consequences</i> The effect or consequences gotten from frame
<i>Depictions</i> Describes and depicts an issue in allusion character. Depiction is usually in form of vocabulary or lexicon for labelling something.	
<i>Visual Images</i> Picture, graph, image which support the frame as whole. It can be photograph, caricature, or graph to emphasize and support message, which want to be delivered.	

Source : Eriyanto, 2002

3. A brief history of CSR

The existence of corporate is actually caused by concession or privilege given by the state (Deegan, 2004 as cited in Guthrie, Cuganesan & Ward, 2006). Thus, corporation exists because the state gives the right or concession for running their business operation at state region. However, public still becomes the priority of the state. Therefore, corporate's interest lies under public's interest. This case influences corporate responsibility not only for the owners and creditors, but also to public.

At first, corporation has reputed as an institution who gives a lot of benefit to society, such as providing jobs, giving charities, providing requirement goods, etc. However, in the later years, the profit-orientation paradigm makes corporations ignore public and environmental necessity. Corporation tries to get profit as much as possible by pressing expense. As a consequence, corporation becomes selfish and ignores the damages in which the society and environment are suffered because their bad behaviors (Harahap, 2004).

Because of the outgrowing of externalities, society requires controlling this impact in order to make this negative impact, or external diseconomy, or social cost, evoked by corporation not becomes greater. Therefore, accounting branch which has attention to externalities appeared.. Environmental accounting concept was started to be known since 1970 in Europe. Caused by non-governmental-organization pressures and increasing of environmental consciousnesses among society, corporation are forced to apply environmental management (Almilia and Wijayanto, 2007).

Harahap (2004) says that accounting knowledge for recording, measuring, and reporting externalities is called as Socio Economic Accounting, or Environmental Accounting, or Social Responsibility Accounting, and other similar terms. It is an accounting field, which is used to identify, to measure, to assess, and to report the social benefit and social cost aspects, which are evoked by corporation. Environment Protection Agency (EPA, 1995) as cited in Yuliusman (2008) says that an important fuction of environmental accounting is to bring environmental costs to the attention of corporate stakeholders who are motivated and able to identify ways of reducing or avoiding those costs while at the same time improving environmental quality. Meanwhile, according to Helvegia (2001) the main purpose of environmental accounting is to obey the environmental protection laws and to find efficiency for reducing environmentally affect and cost.

Jones (2010) supposes that conventional accounting is unsuitable for environmental accounting (p.129). According to him, conventional accounting is not designed to and, consequently, does not capture human beings' impact upon the natural environment. In fact, demands for businesses to act in consistent ways with social and environmental accounting and sustainable development are growing rapidly.

Belkaoui (1985) as cited in Harahap (2004) formulates the involvement of corporation in social and environmental issue based on following models:

a. Classic Model

Classic model declares that there is the one and the only one of corporate responsibility, which is using corporate wealth to increase corporate profit in prevailing rules in free market system without deception and fraudulence.

a. Management Model

Management model views corporation as a permanent living institute and have its own aims. Remembering that corporation also depends on outside parties in purpose attainment, manager not only thinking about deposit for capital owner only, but also being forced to choose particular policy, which considers corporate social responsibility.

b. Social Environmental Model

Social environmental model supposes that the power of economy and politics of corporation has relationship with social environmental interest and it is not only about the market as classic model suppose. Therefore, corporation must have an active role in handling social problems. If Classic model's purpose is to make capital owner prosperity, management model's purpose is to make management prosperity, this model aims to make social welfare.

Because corporation is a part of citizens, so corporation should become a good citizen (Belkaoui, 1985 as cited in Harahap, 2004). As a good citizen, corporation has to pay taxes, obeys the legislation, and performs others responsibility. Therefore, the idea to perform CSR activities was risen. Marlia (2008) as cited in Susiloadi (2008) defines CSR as a corporate cares to allocate some gains (*profit*) for human development (*people*) and environment (*planet*) continuously based on appropriate and professional procedure.

In the beginning, CSR in most common form gives helping to local organizations and poor societies at developing country. Nowadays, more and more corporation does not like this approach. They prefer to choose community development approach because it has closer relation on *empowerment* and *sustainable development* concept. The principles of good corporate governance as fairness, transparency, accountability, and responsibility becomes a foundation to measure the success of CSR program (Marlia, 2008 as cited in Susiloadi, 2008, p.129).

Susanto (2007) as cited in Susiloadi (2008) says that corporation has six benefits by doing CSR activities (p.126). *Firstly*, reducing risk and accusation from societies because the improper treatment by corporate. *Secondly*, CSR can become as a protector and rescuer for corporation to minimize bad impact from a crisis. *Thirdly*, it creates employee involvement and pride to the corporation. *Fourthly*, consistently committing with CSR can improves and tightens relationship between corporation and its *stakeholder*. *Fifthly*, it can increase products sale. *Sixthly*, it can meke other incentives as incentive of taxes and various kinds of special treatments.

CSR activities are reported in Sustainability Reporting. *Global Reporting Initiative* (GRI) defines Sustainability Reporting as the practice of measuring, disclosing, and being accountable to internal and external stakeholders for organizational performance towards the goal of Sustainable Development. The objectives of Sustainability Reporting according GRI Guidelines are: for *benchmarking* and assessing sustainability performance with respect to laws, norms, codes, performance standards, and voluntary initiatives; for *demonstrating* how the organization influences and was influenced by expectations about sustainable development; and for *comparing performance* within an organization and between different organizations over time. The benefits of sustainability reporting and the integration of sustainability issues into decision-making according to Adams and Frost (2008) were seen to be reputational benefits; impact of reputation on share price; increase in staff pride in and loyalty to the company; competitive advantage in the (international) market place; improved internal data collection and reporting systems; and improved social and environmental performance (p.299). Sustainability reporting consists of narrative texts, photographs, tables, and graphs wich loads explanation about corporate sustainability performing. The disclosure of sustainability reporting is a communication media to form rhetorical story related with corporate sustainability performance to build public trust (Chariri, 2009, p.2).

4. CSR at Indosat

Since 2006 Indosat supports United Nation Initiative which is called UN Global Compact. It consists of commitment for implementing 10 ethics principles in human right, labor, environment, and anti-corruption. Indosat's CSR Committee selects 5 focuses for applying CSR program which are customer problems, society involvement, organizational government, labor practice, and environment. The implementation of 3P foundations through corporate CSR Programs and business strategy done by Indosat are shown in the following fields:

- Financial performance and long term values;
- Good Corporate Government (GCG);
- Corporate Social Responsibility (CSR);
- Talent and culture in work place;
- Comply with promises to customer;
- Comply with the law; and
- Commercial Management.

Indosat believes that all of the strive they has done are important step to reach the better Indonesia. To grow, to comply with laws and regulations, and to care for the community are the aims of Indosat's CSR program. Thus, Indosat focuses their CSR program in 5 fiels which are education, health, charity, disaster rehabilitation, and environmental preservation. In educational sector Indosat has Indonesia Belajar Program. In health sector, Indosat has Indonesia Sehat Program. In charity sector, Indosat creates Berbagi Bersama Program. For disaster rehabilitation, Indosat has Indosat Peduli Program. For environmental preservation Indosat creates Indonesia Hijau Program.

Indosat provides financial amount of 10.6 billion rupiah or equals to 1.6% from net profit at 2010 just for 2011 CSR programs. The allocation of it was in the table below.

Table 2
Allocation for CSR

Program	2010 (%)	2011 (%)
Indonesia Hijau	1	0
Berbagi Bersama	8	14
Indosat Peduli	23	0
Indonesia Belajar	30	54
Indonesia Sehat	38	32



5. Finding

5.1 GRI Cross References

Indosat established Sustainability Report for the first time in 2008. This Reporting was made separately from the Annual Report. Indosat used Global Reporting Initiative (GRI) Guidance for evolving their Sustainability Report. In the following year, Indosat's reporting got awards from Indonesia Sustainability Reporting Award for *Best Sustainability Report Group C* category and *Best Sustainability Report on Website* category. It was a good performance remembering that this reporting was the second edition. In 2011, Indosat's Sustainability Report receipt award once again for *Best Sustainability Report on Website* category. For comparison, in 2011 Indosat established Sustainability Report as an attachment in their Annual Report. Indosat also did not mention the GRI Cross Reference for their Sustainability Report. They used the Rule of

BAPEPAM Number X.K.6 for evolving their Annual Report instead. According to this rule, CSR activity was reported in Good Corporate Governance section of Corporate Annual Report. So, it cannot be compared with GRI Guidance.

Then, 2009 and 2010 Sustainability Report of Indosat was taken as sample for compared with GRI Guidance. The 2009 Sustainability Report has title “Making a Difference” and containing from 65 pages. Meanwhile, the 2010 Sustainability Report has title “Realizing Our Commitment” and containing from 72 pages. Both of them has the same structure and contain. As the result, both of them containing 19 core information and 5 additional information which requested by GRI. This table below shows the comparison between information which is requested by GRI and Information which is disclosed by Indosat.

Table 3
Information Disclosure Compared With GRI Guidance Standard

Indicator	Aspect	Total Information Required by GRI		Total Information Disclosed by Indosat	
Strategy & Profile		5	-	5	-
Economic	Economic Performance	4	-	2	-
	Market Presence	2	1	2	-
	Indirect Economic Impact	1	1	1	-
Environmental	Materials	2	-	1	-
	Energy	2	3	2	2
	Water	1	2	1	-
	Biodiversity	2	3	-	-
	Emission, effluents & waste	7	3	1	-
	Product & Service	2	-	-	-
	Compliance	1	-	-	-
	Transport	-	1	-	-
	Overall	-	1	-	-
Labor practice & decent work	Employment	3	1	-	1
	Labor/management Relation	2	-	-	-
	Occupational, Health & Safety	2	2	1	-
	Training & Education	1	2	-	1
	Diversity & equal Opportunity	1	-	1	-
	Equal Remuneration For Women & Men	1	-	-	-
Human Rights	Investment & Procurement Practices	3	-	-	-
	Non Discrimination	1	-	-	-
	Freedom of association & collective bargaining	1	-	1	-
	Child labor	1	-	-	-
	Forced & compulsory labor	1	-	-	-
	Security practices	-	1	-	-
	Indigenous Rights	-	1	-	-
	Assessment	1	-	-	-
	Remediation	1	-	-	-
Society	Local communities	3	-	1	-
	Corruption	3	-	-	-
	Public policy	1	1	-	-
	Anti-competitive behaviour	-	1	-	-
	Compliance	1	-	-	-
Product responsibility	Customer health & Safety	1	1	-	-
	Product & Service Labelling	1	2	-	1
	Marketing communication	1	1	-	-
	Customer privacy	-	1	-	-
	compliance	1	-	-	-
Total		60	29	19	5

The Sustainability Report according GRI Guidance containing 60 core information and 29 additional information. The information is divided into 7 Performance Indicators. For the result, Indosat only disclose 27% information from GRI Guidance request. Indosat disclose 32% core information and 17% additional information in their Sustainability Report. It is a little amount from the followed standard. In fact, GRI standard was created for making transparency about the sustainability of organizational activities to a range of stakeholder. If corporation disclose less information, it means that they have less transparency.

Meanwhile, the 2011 Sustainability Report cannot be compared with GRI Guidance Standard because it follows another standard. Just for information that Indosat made their report of sustainability as the attachment of their Annual Report. In total, they use 4 pages in main part of Annual Report and 15 pages in attachment of Annual Report for reporting their sustainability activities.

5.2 *Frame analysis*

As explained previously, Frame has two devices that are Framing Device and Reasoning Device. The framing device has directly relates with central idea of the text. Framing device build the framing of the text. It can be images, graphs, phrases, or metaphors. This Device consists of five elements which are Catchphrases, Visual Images, Depictions, Metaphors, and Exemplars. The second device used to frame a text is Reasoning Device. It tries to make a frame building become sensible. Explaining only by means of Framing Device is not enough, so moral claim to support the opinion and causal analysis to strengthen the frame building are needed. The Reasoning Device consists of three elements which are Appeals to principle, Roots, and Consequences.

5.2.1 Framing Device

To build good frame in public's view, Indosat uses some Catchphrases. In the prologue of 2011 Sustainability Report, Indosat stated that the view of their CSR Program was "Go to The Better Indonesia". Meanwhile, in the previous year, they used "Uniting Our Love of Our Nation" as their view. It is generally known, that in 2010 there are many disaster happen in our country. So, Indosat allocates 23% of CSR budget, it is approximately equal with 3 billion rupiah, for Indosat Peduli Program. Indosat shows that the company saves some parts of their profit for humanity and disaster recovery. Although at that time, Indosat only saves less than 1% of their profit (approximately 0.86% from profit) for CSR programs. However, Indosat summons the citizens to uniting their love for help lacked parties.

Then, in 2011 Indosat focused their CSR Program on educational sector. More than 50% of their CSR budget allocated for Indonesia Belajar Program. Indosat want to emphasize at long term program to reach "the better Indonesia". Indonesia Belajar activities, such as IWIC, Indosat Cyber School, and Indosat Innovation Lab, try to introduce newest technology at the earliest ages. In the information technology era, this is important. Likewise, more and more people dependent on information technology, means that there is probability to increase product sales from internet services and sophisticated gadgets.

The other catchphrase used is "Delivering Value for Stakeholders" for showing Indosat commitment to give the best for their all stakeholders. Although, "customer" always in the first topic of Indosat's stakeholder in their annual report. Further, in Indosat 2011 Annual Report pages 32 and 36, President Commissioner and CEO of Indosat says that they want to be an organization which focuses on customer. "To grow, to comply with laws and regulations, and to care for the community" is used to show their business aim. Of course, it reflects that Indosat is an unselfish company. The using of "grow" not "gaining profit" is a smart choice, because the term "grow" refer to something positive, natural, and unselfish.

The Catchphrases above was supported by some visual images. In 2011 Sustainability Report, Indosat use an image of a mother who gives plant's seed to her daughter as an inside cover. The message of this image is strive to bequeath the healthy and beautiful environment for our next generation (sustainability). It's also implied as an exhortation to preserve environment and call to parents for teaching their children to carrying environment. Plant's seed used to show that preserving environment is not difficult, just starting from a simple action, then the impact will be great in the future.

Another image that used by Indosat is two children operating a lap top. This image used to support the educational program, "Indonesia Belajar", which is developed by Indosat. This program aimed to give learning facility and services for child in order to extend their knowledge in Information and technology

sector. Meanwhile, in order to support “Indonesia Sehat” Program, Indosat use an image of two young doctors standing in front of Indosat Mobile Health Clinic. As a notation, Mobile Health Clinic is a distinguished CSR program by Indosat which obtaining many awards. Besides, 2010 Sustainability Report dominated with green color and all of Sustainability Report completed with various kinds of photographs of their CSR program such as CSR activity, founded community, award acceptances, etc. All of them show that Indosat is being committed truthfully to accomplish with their CSR Programs or it can be use for blurring marketing strategy also.

Indosat also uses some phrases to labeling (depiction) their strength as a success telecommunication company. It shows in Harry Sasongko statement on 2011 Annual Report, which is “We close out 2011 as *a thinner and stronger* company than before, booked a record 50 million customer and reinforced our position as *the second biggest* communication server company in Indonesia and as a *major actor* in global market (p.38).” As a notion, in 2011 Indosat fired 1,200 employees. Before that, in 2009 Indosat also fired 2,000 employees. Maybe “thinner and stronger company” means diminishing salary expense. Related with Sustainability Development, Indosat calls itself as a *leader on technology and social responsibility* (Indosat’s 2011 Annual Report, Sustainability Report section, pages 362). Another depiction used to shows their success is “green telco” which is stated in Indosat 2010 Sustainability Report pages 49. This is what Eriyanto (2002) says, that frame enlightening particular aspect and blurring another aspect. Indosat invite reader to see their successful become thin and strong company, even if that successful comes from employees firing system. “Green telco” label makes everything that Indosat has done is to look for environmental preservation, not for diminishing expenses or increasing profit.

In the preface of 2011 Annual Report, Sustainability Report section, Indosat said that 2011 was a year which full of challenge and transformation for them. But, they also said that, “We glad to report that *all of the transformation carried us closer from achieving our target to be the tough, sustainable, and responsible company* (p.350).” In another part, Indosat also said “*The way we through is not easy, but with our truly strives, Indosat nowadays more prepare to compete* (p.40).” From the metaphors above, Indosat described how hard their effort to survive and compete in the middle of globalization. They wanted to show that common company would not able to pass this challenge. Because Indosat was uncommon company, this challenge made them stronger instead. For addition, in 2011, Indosat’s operational profit decreased 17,8% from previous year. This is reasonable because “the way is not easy”.

Facing the educational, health, and environmental problem, Indosat believes that all actions they have done are the important step to go to the better future. In case their involvement in educational sector, Indosat said that “We participating in *developing smart young generation which we all wishes* by Indonesia Belajar Program (p.356)”. With the added phrases “which we all wishes” in the statement, Indosat wants to emphasize that what they have done have a sense and that is for realizing our dream. Besides, young generation is the prime market target. The example of using metaphor in Indosat’s reporting are also shown in this sentences, “*We tries to be the example and brings real value for all stakeholder by holding on the highest Good Corporate Governance (GCG) standard, giving contribution to society and preserve environment* (p.64)”. Sometimes, “value” can be defined as amount of money or profit.

Meanwhile, the use of exemplar in Indosat’s report is shown when they explain about their Indosat Peduli Program. They tell about their charity activities to help Merapi Eruption victims in Magelang district. Then, they also describe about the charity was done by their majority stockholder, Qatar Telecom (Qtel) in this paragraph:

“Moreover, the majority stockholder of PT Indosat Tbk, Qtel (Qatar Telecom) gives 9.000 kg of basic commodities include rice, milk, canned food, and cleaner tools for the refugees in Poloso Kerep, Wukirsari village, Sleman. Qtel also gives donation in a form of a housing complex consist of 92 furnished houses with a well and mosque and are also completed with a street infrastructures, healthy facilities, and playing parks as much as 8.5 billion rupiah or approximately equal to one million US dollar. This housing complex is built on 7.450 m² ground which is bought specially by Qtel for this project (Indosat’s 2011 Annual Report, Sustainability Report section, p.361)”

This charity activity is approved by Directorate General of Social Surety and Protection of Indonesian Social Ministry who is published the housing aids by Qtel for Merapi Disaster victims on 5 March 2011 in their press release. This exemplar is used to compare between what Indosat has done and what their majority

stockholders have done. To be concluded, Indosat and their majority stockholders have the same vision for having contribution for society.

5.2.2 Reasoning Device

Indosat use 3P foundations to be the basic premise (appeals to principle) for supporting their idea and initiative in doing CSR activities. The Sustainability Reporting said that Indosat used comprehensive approach for sustainability and depend on 3P foundations, which are People, Planet and Profit. 3P foundations reflect spectrum of comprehensive value and criteria for evaluating economics, social, and ecological impact (Indosat's 2011 Annual Report, Sustainability Report section, pages 351). In another part of this page, Indosat said that they implemented sustainability initiatives in a special and comprehensive ways based on 10 Principles of Social Responsibility which are explained in UN Global Compact and 7 pillars of Social Responsibility Guidance by ISO 26000. The principles are complying with the laws, respecting the international instruments, knowing stakeholder's needs, accountable, transparency, sustainable developing, ethical coding, careful approachment, respecting of human right, and respecting of diversity. And the pillars are organizational government, human right, labor practice, environment, fairly business practice, customer problems, and empowering society.

In 2010 Sustainability Reporting, Indosat said that as a responsible contributing member of society, they supported the community engagement initiatives in education and healthcare (2010 Sustainability Report page 5). They want to emphasize that they are a good member of society. So, Indosat wants to give contribution for society by carrying about societies problems. Another example of moral claim used by Indosat is shown in their 2010 Sustainability Report. They said that,

"Pushed by the commitment of long term sustainability and social responsibility, Indosat made a transformation in whole company since 2009 in order to be the more competitive and more productive company to offer value for all stakeholders (Indosat's 2011 Annual Report, Sustainability Report section, page 353)".

Meanwhile, causal analysis (Roots) is used by Indosat to make what they have done reasonable and have advantage for company and stakeholders. President Commissioner of PT Indosat Tbk., Sheikh Abdulla Mohammed S.A Al Thani said that their persistence in implementing transformation strategy continuously got outcome and placed their business at powerful position to grow in a long term. With this sentence, he wanted to persuade that Indosat did the right steps. Although in real, their operating profit decreased about 18% from the previous year, this policy caused their position in the business competition was being stronger.

Similar opinion was said by Harry Sasongko in 2010 Sustainability Report. He said that because Indosat's stakeholders were an important part of their business operations and indeed, their existence as a business entity, look after stakeholders' interests should ensure their sustainability in the long term (Message from board of directors in 2010 Sustainability Report page 17). In this Report Indosat explain about their engagement with the customers, community, environment, distributors, suppliers, and employee. Engagement with customers was done by improving product and service quality. Engagement with community was done by creating a better Indonesia through the CSR Programs (except Indonesia Hijau Program). In environmental case, Indosat held Indonesia Hijau Program for carrying environment and using energy as efficient as possible. For distributor, Indosat had Griya Indosat, KILAT (Indosat Service and Sell Kios), IOC (Indosat Outlet Community) etc. Engagement with supplier was done by educating business partner and promoting local resources. Moreover, engagement with employee was done by creating a conducive culture in work place, training for employee, giving equal opportunity for career advancement, maintaining open communication, etc. All of this attempt was done because Indosat realized the important to build good partnership with their stakeholder for their business continuity.

The Roots also were used, when Indosat explains about their transformation. In 2011, Indosat's revenue was increase 3.9% from previous year become 20,576.9 trillion rupiah. And also their net income was increase 29% from previous year. According to the directors, all of this was gained from combination of revenue increasing, expense decreasing, derivative income, and efficiency enhancement in Indosat (Indosat 2011 Annual Report page 38).

Indosat said that the changes occurred through that transformation strengthened and enhanced Indosat's balance sheet and supported responsibly sustainable development (Indosat's 2011 Annual Report,

Sustainability Report section, pages 353). Supporting in responsibly sustainable development was proved with CSR achievement. Indosat *Wireless Innovation Application Contest* and Indosat *Mobile Health Clinic* won many awards and was the model of CSR Program for another company. All of this achievements are in line with their commitment as a sustainable company which being the focus of their vision and mission. That is the Consequences which Indosat gets from a good frame in societies' view.

Besides, good frame causes Indosat to have 51.7 million customer of cellular product. Related with employee development, productivity of Indosat's employee was increased 92% after transformation. Then, as reward of their effort, Indosat got 25 awards for this year. It consisted of 8 awards for product excellence, 7 awards for social responsibility, 5 awards for GCG practice, 4 awards for customer service, and 1 award for human resource. Therefore, all of the effort by Indosat, give benefit for the company it self.

5.3 The Implementation of CSR by Indosat

1. Indonesia Belajar Program

- a. Indosat Wireless Innovation Application Contest (IWIC), is an initiative to promote innovation to young generation in wireless application field which has advantage practically for daily business activities, education, and social.
- b. Indosat Innovation Lab for promoting innovation and creativity in wireless technology for young application promoter in various kinds of wireless operation system.
- c. Indosat Cyber School (ICS), offers donation in a form of computer device, broadband internet connection, multimedia projector, and educational software for schools, to help sciences learning and stimulate student's interest in studying the sciences. Nowadays, there were 153 schools which received this program.
- d. Competences Development for Sciences and Mathematics Teachers, knowing the importance of sciences and mathematics teachers in educational system, Indosat supports competences development of Senior High School teachers, especially for physics, chemistry, biology and mathematics.
- e. Elementary School Model in Nangroe Aceh Darussalam, since 2006 Indosat helped to build and to give operational support for 2 elementary schools which was being a part of rehabilitation program after tsunami disaster in Nangroe Aceh Darussalam. They were SD Unggulan (SDU) Iqro' in Sigli and SD Islam Terpadu (SDIT) Nurul Fikri in Aceh Besar.

2. Indonesia Sehat Program

Since 2007 Indonesia Sehat program was held in a form of Indosat Mobile clinic which offered health service for mother, children, and public. Up to 2011 Indosat's Mobile Clinic served 520.000 patients.

Table 4
Indosat Mobile Clinic's Patient

Patients' Category	% from total
Children under 5 years old	23%
Children over 5 years old	12%
Women including pregnant women	38%
Old people	19%
Men	8%

3. Berbagi Bersama Program

By Berbagi Bersama Program, Indosat incites their customers to help underprivileged people within giving donation by SMS, voice call, and other ways.

4. Indosat Peduli Program

Indosat Peduli Program helps disaster's victims through After Disaster Recovery Programs. In January 2011 after the eruption of Mount Merapi in Sleman and Magelang District, Indosat gave donation as follows:

- a. Money and Equipment as much as IDR 70 million from Indosat's employees for 14 schools in Srumbung and Dukun Sub-district of Magelang, and Cangkringan Sub-district of Sleman, in order to continuing their learning activities as before.
- b. Capital Donation for 85 outlets' owner in Srumbung and Dukun Sub-district of Magelang, and also in Pakem, Cangkringan and Turi Sub-district of Sleman. This donation is expected for helping the outlets' owner to restore their livelihood. This donation is given in form of electronic voucher as much as IDR 80 million. Indosat also gave hand phones and IM3 starter packs for working equipment.
- c. Moreover, the majority stockholder of PT Indosat Tbk, Qtel (Qatar Telecom) gave 9.000 kg of basic commodities include rice, milk, canned food, and cleaner tools for the refugees in Poloso Kerep, Wukirsari village, Sleman. Qtel also gave donation in a form of a housing complex consist of 92 furnished houses with a well and mosque and which were also completed with a street infrastructures, healthy facilities, and playing parks as much as 8.5 billion rupiah or approximately equal to one million US dollar. This housing complex was built on 7.450 m² ground which was bought specially by Qtel for this project.

5. Indonesia Hijau Program

Indonesia Hijau Program comes from Indosat's cares and seriousness to preserve environment for future generation. Some programs were held for attaining this objective, such as:

- a. Trees planting for supporting Government's Program, which is "Menanam 1 Miliar Pohon" Program.
- b. BTS of Environmental Safety

In total, Indosat used 1.46% from 2010 net profit for their 2011 CSR activities or for about IDR 9.68 billion. Meanwhile, in 2010, Indosat used 0.86% from 2009 net profit for CSR activities. The implementation of their CSR Program received good assessment for various institutions. The table 4.3 below shows the award gotten by Indosat for their CSR activity in the latest 3 years.

Table 5
CSR Awards Gotten by PT Indosat Tbk.

Year	Appreciator	Category
2009	Indonesia Cellular Award	Best CSR program
	Metro TV MDG's Award 2009	Reducing Child Mortality in Indonesia
	PR Program Of The Year	Silver Category by Marketing MIX Magazine
	Indonesia Sustainability Report Award (ISRA)	Best Runner Up 2, and Best Runner Up 1 on Website
2010	Indonesia Cellular Award 2010	Corporate Social Responsibilities (CSR)
	MetroTV MDG's Award 2010	Goal 5: Improving Maternal Health
2011	Indonesia Cellular Award 2011	The Best CSR Program
	Selular Award	The Best CSR Program
	Golden Ring Award	The Best CSR Program
	Techlife innovative Award 2011	Operator – Best Innovative CSR Program
	Charta Peduli Indonesia 2011	Top CSR
	Metro TVMDG's Award 2011	Runner Up of Private Sector Participant in Nutrition Programs
	Indonesia Sustainability Report Award (ISRA)	"First Runner Up for Best Sustainability Report on Website"

5.4 CSR, Reputation Enhancing, Tax Avoiding and Laws Violating

Roman Philosopher, Publilius Syrus said *“A good reputation is more valuable than money”*. This statement is adopted by modern business perspective. Nowadays, business institution is willing to spend a lot of money for building a good reputation. Argenti and Druckenmiller (2004) as cited in Ljubojevic and Ljubojevic (2008) define corporate reputation as *“a collective presentation of all participants image, built through the time and based on programs of company identity, its performance and perceptions of its behavior (p.222)”*. This collective presentation is intended to present by institution to build public perception of their existence, of course the good perception. Building reputation requires time and real activities. Moreover, reputation cannot be gained in short time and without any activities.

According to Zhang (2009), reputation depends on where the corporation is placed. The different community with different culture is possible to have different ways and standards to appraise corporate reputation. Therefore, corporation cannot purely adopt the strategies used by another corporation to get a good reputation. Getting closer to the society surrounding can be the best way to reach good reputation, rather than adopt another corporation's strategies.

Related to the component of reputation, Ljubojevic and Ljubojevic (2008) argue that Social Responsibility and relations with employees are two components of reputation (p.225). Meanwhile, Zhang (2009) declares that Corporate Behaviors and Corporate Social Responsibilities has been always the central point of corporate reputation (p.28). Furthermore, Schreiber (2008) argues that in seeking to establish reputation, companies employ their two responsibilities which is Ethical Responsibility and Social Responsibility (p.10). Ethical Responsibility is related to do the right thing and if possible avoid harm. However, Social Responsibility is meant to be a positive contributor to society and the community. In this circumstance, Corporate Social Responsibility is possible to be used by company just for gaining reputation. They do not aptly adopt and commit with sustainability paradigm which should be the foundation for applying CRS programs.

Schreiber (2008) states that there is a set of norms or legitimacy for an industry group to which all companies are aspired and reputation is the recognition that one or more companies are distinguished from their peers. The most reputable companies can then impact the expectations of stakeholders for what is considered legitimate and thereby raise the levels of expected performance of everyone in the industry group. Legitimacy is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions (Suchman, 1995 as cited in Barkemeyer 2007).

Legitimacy theory relies on the notion that there is a ‘social contract’ between a company and the society in which it operates (Deegan, 2000 as cited in Guthrie et al., 2006, p.4). Any social institution – and business is no exception – operates in society via a social contract. This social contract is used to represent the expectations of society about how an organization should conduct its operations. So, it is considered that an organization's will be threatened if society perceives that the organization has breached its social contract. Where society is not satisfied that the organization is operating in a legitimate manner, society will revoke the organization's ‘contract’ to continue its operations (Deegan & Rankin, 1997 as cited in Guthrie et al., 2006, p.5).

Gray (1996) argues that organizations can only continue to exist if the society in which they are based perceives the organization to be operating to a value system which is commensurate with the society's own value system. Thus, societal legitimacy organizations provide societal services and respect societal standards (Jones, 2010, p.127). Unfortunately, Beder (1997) as cited in Jones (2010, p.132) cites Greenpeace campaigners who claim that Chevron, a US multinational oil company, spends five times as much to promote its environmental actions as on those actions themselves.

In Indosat, CSR program is made to reach their sustainability aims which is *“To grow, to comply with laws and regulations, and to care for the community”*. While reviewing Indosat's vision, mission, and value, there is no indication that enhancing and maintaining reputation is become their objective. According to Indosat, their CSR activities for giving value to stakeholder and enhancing their services for stakeholder. Related to CSR program, Indosat has a good target. Facing with various kind of social problem, Indosat believes that all of it rooted from educational problem. Then, they change their CSR fund allocation to become more concerned to Indonesia Belajar Program. More than half of their CSR fund is used for this long

term program. Moreover, Indosat often receive awards for their CSR program which implies that it has substantive values.

As a big company, of course Indosat also looks for legitimacy. Through their report, both annual and sustainability, they want to show to public that what they have done is placed in the right way. However, the review of their CSR successfulness is undeniable. Personally, I believe that reputation and legitimacy are being the important thing for company. But I also believe that it should not be gotten by applying a series of strategy and policy which concern in gaining good reputation and legitimacy it self. Like Wibisono (2008) as cited in Susiloadi (2008) argues that corporate reputation and brand images are one of the benefits which will be gotten by applying CSR activities. It seems that Indosat has the same viewpoint.

Moreover, Sikka (2010) highlights the disparities between corporate claims of social responsibility and their practice of avoiding taxes. Whilst, taxes is the prime sources of the states' fund for providing education, healthcare, security, pensions, clean water, or redistribute wealth to eradicate poverty, and provide a peaceful and equitable society. Although company has stated about their commitment to obey the rules and laws, taxes avoiding practice are still done.

Indeed, traditional accounting literature returns to providers of financial capital (e.g. dividends) are portrayed as rewards, and something that must be maximized. In contrast, returns to social capital (e.g. taxation and charity) are assigned to negative spaces and defined as 'costs'. With economic reasoning, company should reduce or even eliminate all costs in order to enhance their profit. Unluckily, tax is classified into cost. As an Ernst & Young partner put it, *"Companies are constantly looking to save costs, and tax is a major cost"* (New York Times, 7 April 2009 as cited in Sikka, 2010, p.156). In a complicated environment, companies and their executives appease diverse audiences by adopting double standards, or say one thing but do something entirely different. Codes of conduct and statements of responsible and ethical behavior are used as strategic resources to mould public opinion and shield the business from a hostile external environment (Sikka, 2010, p.157).

Meanwhile, Indosat has not involved in a big scale of tax avoidance like Enron and WorldCom. In Message from Director Section at their 2011 annual report, Indosat's CEO said that *"In line with our objectives for growing sustainable business and having contribution to our nation, we are focusing our CSR programs in the field within the biggest impact, which is educational and health (p.39)."* Then, in another part of their Sustainability Reporting, Indosat declare their business aim, which is *"To grow, to comply with laws and regulations, and to care for the community"*. There are still many statement of Indosat related to their involvement in community and nation. All of the statements emphasize their commitment to be the good citizen. Whether this commitment following by tax avoidance persistence or not, it had not proven yet.

However, Indosat is ever and still engaged with some taxes cases, as stated at their 2011 annual report (Indosat, 2011, p.84-87). But, there is no more evidence available about Indosat tax avoidance practice. So, it is difficult to judge that they use tax avoidance scheme. Even tough, I believe that company always takes actions for reducing their tax payment.

In law cases, Indosat is involved with Primkopparseni (Primer Koperasi Pegawai Kantor Menteri Negara Kebudayaan dan Pariwisata) in foreign exchange disagreement case. Other law case was the possibility of breaching Article 5 of Law No. 5 / 1999 through price-fixing of SMS by telecommunications operators (case number 26 / KPPU-L / 2007) was sent by Indonesian Supervising Committee for Business Competition or KPPU. Recent cases were related to Indosat subsidiary company, IM2. In 18 January 2012, IM2 was been under investigated process by prosecutor for abusing IM2 broadband internet services. IM2 was charged for using 3G without paid frequency cost, telecommunication operational cost, and deposit of a tender in appropriate amount. However, concerned with this case, many parties argued that Indosat did not trespassing the regulation (Okezone.com, 24 January and 19 February 2012; Detikinet, 23 and 25 January 2012; Tribunnews.com, 1 March 2012; Republika Online, 3 February 2012; Kompas.com, 23 January 2012).

In short, there is no significant law's case which involves Indosat, at least not yet. May be if IM2 case can be proven, it will be the big one because it was expected harming nation as much as IDR 3 trillion. Even if Indosat is decided to have no involvement, it still brings financial impact for Indosat while their subsidiary gets charged in large amount.

5.5 Good Frame for Survive

The demand for businesses to act in ways consistent with social and environmental accounting and sustainable development are growing (Jones, 2010). Hereafter, corporation has to take some or many environmental actions if they want to maintain their reputation and legitimacy. Whether the actions are based on sustainability perspective aptly or based on self-interest of organization's management, in fact the number of sustainability reporting which is provided by corporation both in voluntary and mandatory is increase every year.

Although the organization gives the real contribution to the community and environment, the existence of reporting as communication's medium still have the important roles. Make it simply, without communication all of the company's activities never be known by their stakeholder especially the external stakeholder such as shareholder, government, non government organization, press, etc. Whereas, if the stakeholder knows about their good activities, it means that there is an enhancement of their reputation. Here, the existence of frame to build effective communication through the company reporting is very crucial.

Framing effects have been studied by economists and psychologists because they reveal how behavior is shaped by institutions and conditions surrounding the decision makers. As defined by Tversky and Kahneman (1981) as cited in Eriyanto (2002) a decision frame refers to 'the decision-makers' conception of the acts, outcomes, and contingencies associated with a particular choice. The frame that a decision-maker adopts is controlled partly by the formulation of the problem and partly by the norms, habits, and personal characteristics of the decision-maker'. Correctly understanding such effect of frame can be important for the design and communication of taxes, fines, payment schemes and other incentive systems that can affect behavior. Putnam and Holmer (1992) as cited in Hallahan (1999, p.211) argue that bargaining is defined through the processes of framing and reframing that occur throughout the deliberations. Other researchers have examined the linguistic patterns used by bargainers to frame negotiations (Gray, 1997) and the critical role of mediators as framers and reframers of issues (Hallahan, 1999). Thus, framing has been used to examine people's judgments of the fairness of allocation of economic resources (Hallahan, 1999, p.217).

Significant choices facing the organization or affected publics might be outlined in terms of gains or losses (framing of risky choices), whereas the desirable actions to be taken by affected publics can be framed in different ways to enlist cooperation from key groups (action framing). Meanwhile, a crisis manager might also have to address the underlying issues behind the crisis (issue framing) as well as the cause and potential explanations of responsibility (responsibility framing). Research in economic psychology similarly suggests that individuals will make different choices about the same personal benefits derived from society as a whole, based on whether the issue was framed as an action involving a social dilemma or a public goods problem (Brewer & Kramer, 1986 as cited in Hallahan, 1999, p.216).

Hallahan (1999) argues that the goal of many public relations efforts is to enhance the reputation of the organization by calling attention to the organization's role in activities such as funding a new local symphony or helping improve local schools. In such circumstances, organizations actively seek out credit for their actions. However, their efforts to gain recognition can be discounted by cynics who see such efforts as self-serving efforts to ingratiate the organization with the community. Although many public relations advisers contend that organizations should openly accept responsibility for mistakes, many organizations find this is difficult for a variety of legitimate reasons—the potential of lost business, the blemishing of their corporate reputation, investor uneasiness, and legal liability. Effective framing can help ameliorate the probability of such situations.

Related to Indosat, frame building is so strong. Almost all parts of the information provide in their website support the frame building which they want to emphasize. All images, metaphors, depictions, catchphrases, and exemplars return to the one frame, which is Indosat is a success company who give big attention and real action in solving society and environmental problems. Moreover, good roots, consequences, and appeals to principle were used to support this frame building. Finally, Indosat make successfulness in building their reputation through a good frame building and then they success to survive in competitive world.

I think that voluntary disclosure by Indosat is not a green-washing attempt. In this case, I agree with voluntary disclosure theory which seems that the voluntary disclosure is a kind of their responsibility on corporate fund using. I use the result of research by Clarkson, et al. (2008) to support my opinion which

found a positive association between environmental performance and the level of discretionary disclosures in environmental and social reports or related web disclosures. In other words, superior environmental performers are more forthcoming in truly discretionary disclosure channels, as predicted by economics based voluntary disclosure theories.

About the trustworthiness of community, the number of customer able to use for make a judgment. The table bellow shows that Indosat is consistent as the second biggest telecommunication provider company in Indonesia. Although Indosat's customers are just around 50% of Telkomsel's customers, as private company who do not receive government's assistance, it is good enough. It means that people trust Indosat.

Table 6
The number of customer of the big three telecommunication provider company

Provider	Customer in million		
	2009	2010	2011
Telkomsel	81.6	94.0	107.0
Indosat	33.1	44.3	51.7
XL Axiata	31.4	40.4	46.3

Thus, from all explanation above, I believe that Indosat realize their commitment to sustainability. Their commitment is not only in talk, but also in action. Whether it is followed by gaining reputation or legitimacy, I think Indosat is "doing good for making good" not only "for looking good". Sagoff (2008) as cited in Jones (2010) said that ownership did not convey the right to destroy use value in order to create market value. So, ownership does not imply complete immunity from societal responsibility and brings obligations as well as rights.

6. Conclusion and Suggestion

This paper is intended to analyze rhetorically how does Indosat develops their Sustainability Reporting and what is the motivation laid behind their volunteering disclosure. Frame analysis was used to find the frame building and the comparison with GRI guidelines and mass media news were done to find if there are disparities between corporate talks and corporate activities related CSR programs.

Although the consciousness of environmental crisis forced company to produce environmental reporting, there are some indicates that company do not aptly adopts the Triple Bottom Line concept. In most common, company have special motivations while doing CSR programs, for example to avoid taxes, to violate laws, and to enhance reputaion. Therefore, the CSR programs has no significant impacts to environmental and social quality.

As an international company, Indosat produces Sustainability Reporting to reports their CSR activities to stakeholder. This reporting successes to get god assessment from public. The result of the frame analysis on this reporting is **"Indosat is a success company who gives big attention to the social and environment problems"**. This frame building was built in a god rhetorical story. Meanwhile, the result of comparison with GRI guidelines shows that actually there are many important information which are not stated in Indosat's Sustainability Reporting. Indosat only discloses 27% information which is requested by GRI guidelines.

Indosat did not engage with a big scale of tax avoidance and laws violation. Their CSR programs has a good targets and good implementations, although it just takes a little amount of Indosat profit (less than 2%). Besides, there are no indication of taxes avoidances and laws violation actions by Indosat. On the other hand, personally, I believe that company always reduce tax expense. It seems that the reputation enhancement is not the basic motivation of their CSR programs and reports.

I hope that there is a decresing of Indosat's CSR quality next time. Although all of the environmental and social problem is not evoked by Indosat, as a part of good citizens, Indosat still has responsibility. For the government, I think that is important to implement reward and punishment for corporation related to their involvement to the environmental and society. It seems that regulation is always needed to against environmental vandals.

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