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The rhetorical story in corporate social responsibility disclosure PT semen Padang

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Abstract

This study aims to see whether there is a rhetorical story in the disclosure of Corporate Social Responsibility (CSR) information of PT Semen Padang in annual report and sustainability report. Rhetorical analysis is done through content analysis to the annual report and sustainability report compared with online news and semi-structured interview to relevant parties. The results of this study indicate the existence of rhetoric, both positive and negative, in disclosure of CSR information. In conclusion, the sustainability of Semen Padang will be more secure if accompanied by blessings and a good reputation in the eyes of the community.

Keywords: CSR, disclosure, rhetorical, story

La historia retórica en la divulgación de la responsabilidad social corporativa PT Semen Padang

Resumen

Este estudio pretende ver si hay una historia retórica en la divulgación de información de Responsabilidad Social Corporativa (RSC) de PT Semen Padang en el informe anual y en el informe de sostenibilidad. El análisis retórico se realiza a través del análisis de contenido del informe anual y el informe de sostenibilidad en comparación con las noticias en línea y la entrevista semiestructurada a las partes relevantes. Los resultados de este estudio indican la existencia de retórica, tanto positiva como negativa, en la divulgación de información de RSE. En conclusión, la sostenibilidad de Semen Padang será más segura si se acompaña de bendiciones y una buena reputación a los ojos de la comunidad.

Palabras clave: RSC, divulgación, retórica, relato.

1. INTRODUCTION

In the current free market era, business competition is getting tighter, thus companies need to develop an appropriate strategy in order to maintain their existence. The existence of the company can be maintained through the role of the company towards the community as its external environment (Mustafa, 2014). The Corporate Social Responsibility (CSR) program is one of the links between the company and the community. CSR plays an important role in the company because the company is in the community and the company's activities have an impact on the social and the environment. CSR has been stipulated in the Law on Limited Companies, Investment Laws, and Mineral and Coal Laws, which states that every company engaged in natural resources is obliged to provide CSR to local residents (Azhari, 2007).

CSR regulations are not only about the obligation to carry out CSR programs but have evolved with the existence of regulations that require companies to notify all their social responsibility activities to the public in full. This is confirmed by the decision of the Chairperson of the Capital Market and Financial Institution Supervisory Agency Number: Kep-431/b1/2012, concerning the submission of annual reports of public companies, which companies are required to disclose their social responsibility activities in annual reports or separate reports submitted to OJK (Akhmaridza, 2016).

CSR views companies as moral agents, with or without the rule of law a company must uphold morality (Daniri, 2009). The success parameter of a company in the perspective of CSR is to prioritize moral and ethical principles, namely to achieve the best results, without harming other community groups and always maintain good relations with the community. One of the moral principles that are often used is golden rules, which teach that someone or a party treat others as they want to be treated. Thus, companies that work with moral and ethical principles will provide the greatest benefits to the community so that companies can legitimize their existence.

Amri (2015), stated that legitimacy was considered important for the company because the legitimacy of the community became a strategic factor for the future development of the company. The legitimacy theory states that a company can only survive if the community where the company is located feels that the company operates based on a value system that is commensurate with the value system that is owned by the community, then the organization continuously strives to act in accordance with the limits and norms in society so that its activities are accepted according to external parties' perceptions (Oktafianti, 2015).

Based on the mandate of Law No. 40 Article 74 of 2007, a company that carries out business activities related to natural resources must carry out social and environmental responsibilities. PT. Semen Padang is one of the companies that conduct business activities related to natural resources, is the oldest and largest company in West Sumatra which was established in 1910. The implementation of the CSR program of PT. Semen Padang is implemented in three types of programs, namely partnership programs, environmental development programs, and Non-PKBL programs.

The implementation of the CSR program was reduced to CSR Semen Padang policy with the theme Basinergi Mambangun Nagari with three strategies namely building a superior performance company, building and empowering superior human resources, and environmental conservation & energy conservation. The three strategies are reduced to four pillars, which are mentioned in the 2015 annual report, namely Semen Padang Campin Nagari, Semen Padang Pandai Nagari, Semen Padang Paduli Nagari, and Semen Padang Elok Nagari.

Semen Padang's CSR Program is implemented in the form of a Partnership Program, Community Development Program, and Non-PKBL CSR. The partnership program is intended to improve the ability of micro and small businesses to become strong and independent. The partnership program consists of providing revolving fund loans, monitoring and mentoring, and coaching through training, promotion, and marketing. While the Community Development program aims to improve the empowerment of environmental conditions (community). The scope of this Community Development Program is education or training assistance, development of public facilities, worship facilities, nature conservation, social welfare in the context of poverty alleviation, and assistance for victims of natural disasters.

Meanwhile, the PKBL Non-CSR Program includes environmental community development and empowerment programs in the form of free assistance on social, cultural, artistic and sports aspects (PT. Semen Padang Annual Report 2015). CSR reports that are disclosed by the company, provide an important meaning in forming a good reputation for the company. The report is one way of communicating the company with the internal and external environment of the company (Akhmaridza, 2016). According to Friederike, Itziar, and Mette in Akmaridza, that to establish a good reputation requires rhetorical techniques that can be used to shape a positive corporate image and eliminate the company's negative image.

Chairi (2009), describe rhetoric as a form of language or persuasive writing that aims to control useful reality affecting stakeholders. Rhetoric can be interpreted in different ways, from the negative side to the positive side. Rhetoric is a language used to influence stakeholders by using sweet words as a tool to cover up reality (Chairi, 2009). But rhetoric also has a positive value if applied properly, according to Chairi (2009) rhetoric in ways that are used as an attempt to influence others about the truth of facts or facts, rhetoric can be an argumentative language that describes the reality and is used to influence stakeholders.

Based on the explanation, this study aims to see how the rhetoric in CSR information disclosure of PT. Semen Padang which was revealed in the annual report and sustainability report. The research was conducted with content analysis in the annual report document and sustainability report as well as conducting semistructured interviews with the community around the factory and seeing the company's CSR information contained in online media.

2. LITERATURE REVIEW AND RESEARCH FRAMEWORK

2.1. Legitimacy theory

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Corporate Social Responsibility is based on the theory of Legitimacy Theory. The Legitimacy will experience a shift along with the changing environment and society in which the company is located. The legitimacy theory explains about the recognition of the community, where the company requires public recognition by expressing and implementing CSR so that the company can be well received by the community. Acceptance of a company by the community is a form of legality for the company. CSR disclosure by the company provides a positive image to its stakeholders, which can support the survival of the company (Amalia, 2016).

2.2. Stakeholder Theory

Stakeholder theory says that a company is not an entity that only operates for its own sake but must provide benefits to its stakeholders including shareholders, creditors, consumers, suppliers, government, society, analysis, and other parties. Thus, the existence of a company is strongly influenced by the support provided by stakeholders to the company.

2.3. Rhetoric

Arungla (2015) argues that rhetoric is the science of speaking. In line with Wiendijarti (2014), states that rhetoric is a science and art that teaches a person to skillfully compose effective words that are directed at efforts to enlighten the understanding, arouse the imagination, move feelings, and influence will. According to Aristotle in Syafiie (1988) rhetoric is the ability to choose and use language in certain situations effectively to persuade others, namely to make others know, understand and accept the intent we convey as a message or content of the communication. After the other person knows, understands and receives the communication message, he or she is likely to approve what the messenger said in the communication.

Chairi (2009), describe rhetoric as a form of language or persuasive writing that aims to control reality to influence a particular group of people. According to Chairi (2009) in Chairi (2009), rhetoric can be interpreted in different ways, from bombastic language to argumentative language. The negative view of rhetoric according to Chairi (2009) states that rhetoric is only used to propagate, manipulate and persuade with sweet words. However, according to Chairi (2009), rhetoric also has a positive nuance if the company applies it well, as an effort to influence and convince others of the truth of facts or reality.

3. RESEARCH METHOD

This research is interpretive qualitative research. This study will interpret the rhetoric in the disclosure of PT. Semen Padang. We chose PT Semen Padang because the company has got PROPER with level green. The object of this study is the annual report of 2013-2016 and the sustainability report for 2015-2016 PT. Semen Padang. Data

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analysis techniques used are content analysis compared with online news and semi-structured interview to relevant parties. The research will be carried out through several stages, namely:

1. Data collected by downloading the annual report for 2013-2016 and the sustainability report for 2015-2016 PT. Semen Padang is published through the company's website. The data collected is data relating to corporate CSR information disclosure.

2. CSR information disclosed by the company compared year to year to see differences in the information disclosed and compared with news about the company's relationship with the community and the environment in the online media to see the rhetoric in disclosing the company's CSR information that was submitted to the public.

3. The information disclosed in the annual report and sustainability report is compared with the results of interviews with people living around the Semen Padang plant. After comparing it the researchers also referred to journals that discussed the disclosure of corporate CSR information, so that the interpretation did not experience bias.

4. Interpret the CSR information disclosure of the company, so that it can answer the formulation of the problem formulated, then the actual conclusions are made so that the results of the study are clear on their intent and purpose.

4. DISCUSSION

PT. Semen Padang has implemented a CSR program before the CSR Act was published. The company currently has three CSR programs, namely partnership programs, environmental development programs and CSR Non PKBL or LAZ. Rhetoric can be seen from the information disclosed by the company in sustainability reports and annual reports. Here are some rhetoric in disclosing the company's CSR information.

4.1. The speech of the President Director

In this section the company discloses various information, one of which is Environmental Conservation and Energy Convention. The company stated: Dalam rangka pelestarian lingkungan dan konvensi energi, perseroan menekankan dan menjamin kinerja lingkungan sehingga operasi bisnis ramah lingkungan. Sebagai industri manufaktur di sektor persemenan maka tindakan pencegahan polusi atas udara, air, dan tanah menjadi sesuatu yang sangat prioritas. It means, in the context of environmental conservation and energy conventions, the company emphasizes and ensures environmental performance so that business operations are environmentally friendly.

As a manufacturing industry in the cement sector, the prevention of pollution of air, water and land is a very priority. The use of the priority word indicates that the company has made every effort to prevent pollution of air, water and soil. But factory activities still have an impact on the community environment. This is following expressions from the community around the factory: Some impacts that we get from the factory activities are, factory activities make our well water not clean and if the water is boiled it will turn white (Mrs. RM, Housewife).

Then continued: We understand that the factory activities make our environment dusty, if we do not want to feel the dust then the other way is to stay away from the factory (Mrs. RY, Housewife). Based on the company's statement on environmental conservation and the conventions, the company wants to convey and convince stakeholders that the company always pays attention to the health and environment of the community and does not only take natural resources. So that the company is trusted by stakeholders that the company does not only take resources from nature but also helps maintain health the community so that the company's image will be good according to stakeholders.

4.2. The Company's Vision, Mission, Motto, Meaning and Culture and company logo

PT. Semen Padang is present in West Sumatra to participate in improving the economy of West Sumatra in general and the surrounding communities in particular. Perseroan memiliki kebijakan memberikan kesempatan kepada tenaga kerja lokal untuk berkembang sesuai potensi dan kompetensinya. Dalam implementasinya, pada tahap seleksi pegawai baru maupun pada saat promosi, perseroan memberi kesempatan yang sama kepada seluruh karyawan untuk menduduki jabatan tertentu, namun jika hasil penilaian kinerja maupun kompetensi memberi nilai yang sama, maka karyawan lokal mendapatkan tambahan nilai lebih untuk jabatan yang dimaksud. It means, the company has a policy of providing opportunities for local workers to develop their potential and competence. In its implementation, at the process of selecting new employees and promotion, the company gives equal opportunities to all employees to occupy certain positions, but if the results of the performance appraisal or competency give the same value, then the local employees will get additional value for the position (Awuy et al., 2016).

The company is present in West Sumatra to improve the economy of the community by helping MSMEs in the Partnership Program to grow and develop into advanced and independent businesses. The company also provides an opportunity for the local workforce to develop according to their competence which has a corporate culture abbreviated as CHAMPS (Create a clear vision of synergy to compete, Turn on the spirit of continuous learning, Implement tasks with high accountability, Establish business to meet customer expectations, Practice business ethics with high integrity, and always increase cooperation) (www.semenpadang.co.id). In the 2015 sustainability report, the corporate culture abbreviated as CHAMPS was given a symbol of the Gonjong Traditional House of Minangkabau, which stood with five Gonjong. The symbol is very clearly characterizing Minangkabau culture while the company states:

Logo memiliki criteria yang kokoh (identitas semen), universal (tidak kedaerahan). (www.semenpadang.co.id)

On the statement, Logo has strong criteria (cement identity), universal (not regional). (Www.semenpadang.co.id). In short, people will think that the company only uses Minangkabau cultural symbols because the company is in the realm of Minangkabau. Because in the 2016 company sustainability report, the company no longer uses the logo, the company only uses narrative text in explaining corporate culture.

The PT SP logo was updated again in 1970. Two circles were removed so that the writing of Padang Portland Cement Indonesia was made in a circle as well as a barrier. The picture of the buffalo only shows its head with a forward facing position. Above the head of the buffalo was also made a picture of the roof / gonjong (5 pieces) of the traditional house. The PT SP motto also appears which reads We Have Done before Others Think. However, in 1972 the logo was modified by raising two large and small circle lines. Changes occurred again in 1991 when the Padang Portland Cement writing became Padang Cement Indonesia. On July 1, 2012, PT SP again made a logo change. At this time, PT. Semen Padang does not make fundamental changes because the oldest company brand in Indonesia is considered strong.

This change is done with consideration, the logo used previously has the characteristics, and the buffalo horn is small and complicated. Buffalo eyes look old, gonjong dominant, and ears look off position. In the new logo, the buffalo horn becomes large and sturdy / protects, the eyes look sharp/firm, the gonjong becomes simple. and the ears are on (always listening) (www. Semenpadang.co.id). This new logo has a solid character and character (cement identity), universal (not regional), simpler (memorable/memorable), and more consistent.

4.3. The Statement of building a superior performing company (Profit) in contributing to the state

In this part, the company stated that as one of the subsidiaries of the state-owned company, the company always provided several types of contributions directly or indirectly. Salah satu bentuk kontribusi langsung perseroan kepada negara adalah dalam bentuk pembayaran pajak, bea masuk dan dividen. Pajak yang dibayarkan kepada negara, meliputi pajak pertambahan nilai (PPn), Pajak Bumi dan Bangunan (PBB) dan pajak penghasila (PPh). Seiring dengan penurunan kinerja perseroan, realisasi pembayaran kontribusi perseroan kepada negara juga menurun. One form of direct corporate contribution to the state is in the payment of taxes, import duties and dividends. Taxes paid to the state include Value Added Tax, Property Tax and Income Tax. Along with the decline in the company's performance, the realization of the company's contribution to the state also declined.

Then continued: Perseroan juga memberikan kontribusi tidak langsung berupa penyerapan tenaga kerja lokal daerah. Penyerapan

tenaga kerja lokal ini dilakukan secara langsung oleh perseroan maupun oleh mitra usaha perseroan yang bertindak sebagai pemasok maupun mitra kerja. The statement explains, the Company also provides indirect contributions in the form of local employment. The absorption of local labor is carried out directly by the company and by the company's business partners acting as suppliers and partners. Then

continued: Dengan banyaknya tenaga kerja lokal yang terserap, maka kegiatan perekonomian disekitar kegiatan operasional perseroan makin meningkat yang pada akhirnya semakin meingkatkan taraf hidup masyarakat sekitar (Sustainability report, Tahun 2015, Hal 48).

It means the large number of local workers is absorbed, the economic activities around the company's operational activities are increasing which in turn increases the standard of living of the surrounding community. The first statement above is intended for readers or stakeholders to see PT SP as a company that always fulfills obligations to the state despite a decline in performance, but the company always contributes to the country.

This is because the Company needs to form a good image to the readers or stakeholders. According to Chairi (2009), this good image can lead to the acquisition of company legitimacy from stakeholders. According to Chairi (2009), a company can survive if the community where the company is located feels that the company operates based on a value system that is commensurate with the value system that is owned by the community, then the organization continuously strives to act in accordance with the limits and norms in society so that its

activities are accepted according to external parties' perceptions (Oktafianti, 2015). According to Nur (2012), an organization might apply four legitimacy strategies when facing various legitimacy threats. Therefore, to deal with the failure of company performance (such as serious accidents or financial scandals of the organization can be:

1) Trying to educate stakeholders about the goals of the organization to improve its performance

2) Try to change stakeholder perceptions of an event, but not change the actual performance of the organization.

3) Transferring or manipulating attention from the problem of concern, it means concentrating on some positive activities that are not related to failures.

4) Trying to change external expectations about its performance.

According to Chairi (2009), disclosure of CSR information in the annual report is one of the ways to the company builds, maintains, and legitimizes the company's contribution in terms of economic and political. This indicates that companies implement CSR get positive responses from market participants.

5. CONCLUSION AND SUGESTION

This study aims to see the existence of rhetoric in disclosing corporate CSR information disclosed in the annual and sustainability report. There is the rhetoric in disclosing the company's CSR information, one of the goals is to maintain and shape a positive image of the company in carrying out its business activities while still giving greater attention to the community and its environment. This is also done by companies to gain legitimacy from stakeholders. This research is interpretive based on sentences, images that are seen and only limited to the scope of the annual report, report sustainability, results of interviews with the community around the factory and news published in online media without confirmation from the company.

Therefore, this study cannot be generalized on the disclosure of other company's CSR. As well as the results of this study can also experience bias because of the subjectivity of researchers in interpreting the data. Subsequent research should be conducted by conducting interviews with parties that play an important role in the implementation of CSR of the company, for example, the Directors or CSR divisions of the company and other organs.

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