

Jurnal Ventura 2019

by

Submission date: 07-Apr-2021 11:22AM (UTC+0700)

Submission ID: 1552514390

File name: 2019_retorik_ventura_mare_t_2019.pdf (840.07K)

Word count: 10233

Character count: 54614

Rhetoric in sustainability report at PT Krakatau Steel Indonesia.

Rediyanto Putra*, Sumadi, Rahma Rina Wijayanti, Berlina Yudha Pratiwi, Oryza Ardhisca

Politeknik Negeri Jember, Jl. Mastrip Kotak Pos 164, Jember, Jawa Timur, Indonesia

ARTICLE INFO

Article history:

Received 2 April 2018

Revised 19 January 2019

Accepted 27 March 2019

JEL Classification:

Q56

Key words:

Rhetorical, Semiotic Analysis, Sustainability Report

DOI:

10.14414/jebav.v21i3.1234

ABSTRACT

This research was motivated by the implementation of Corporate Social Responsibility (CSR) activities at PT. Krakatau Steel, having suffered losses for five consecutive years. The objective of this study is to understand and prove the use of rhetorical communication techniques in the sustainability report by PT Krakatau Steel (public limited company). The data were taken from the sustainability report of PT Krakatau Steel from 2012 until 2016. This research uses qualitative approach with interpretive method. The analysis was done by means of a semiotic analysis of Charles Sanders Peirce. The result of semiotics studies, on the sustainability report of PT Krakatau Steel in 2012 until 2016 successfully proves that sustainability report is made as the company's rhetorical story. Rhetorical story on sustainability report of PT Krakatau Steel from 2012 to 2016 is structured for the purpose of three main objectives: (1) obtaining a form of recognition of legitimacy from external parties, (2) creating a positive image of the company conveyed to external parties, and (3) negative image disappearance

ABSTRAK

Penelitian ini dilatarbelakangi oleh adanya pelaksanaan kegiatan Corporate Social Responsibility (CSR) pada PT Krakatau Steel yang mengalami kerugian selama lima tahun berturut-turut. Tujuan penelitian ini adalah untuk memahami dan membuktikan penggunaan teknik komunikasi retorik laporan keberlanjutan PT Krakatau Steel (Persero). Data diambil dari laporan keberlanjutan PT Krakatau Steel (Persero) dari tahun 2012 hingga 2016. Penelitian ini menggunakan pendekatan kualitatif dengan metode interpretatif. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis semiotik Charles Sanders Peirce. Hasil penelitian semiotika dilakukan terhadap laporan keberlanjutan dari PT. Krakatau Steel (Persero) pada 2012 hingga 2016 berhasil membuktikan bahwa laporan sustainability dibuat sebagai cerita retorik perusahaan. Cerita retorik tentang laporan keberlanjutan PT Krakatau Steel dari 2012 hingga 2016 disusun untuk tiga tujuan utama: (1) memperoleh bentuk pengakuan legitimasi dari pihak eksternal, (2) menciptakan citra positif perusahaan yang disampaikan kepada pihak eksternal, dan (3) penghilangan image negatif

1. INTRODUCTION

An efficient capital market is essential in the economic growth of Bangladesh. It is a mechanism through which fund can be raised by government or other business enterprises. In the efficient capital market, the information available should be reflected in the prices of the stock and new available information should be adjusted to the price (Nisar & Hanif, 2012). Cost efficiency is the primary concentration of the present efficient capital market

(Blume, Durlauf, 2008). The term Efficient Market was given by an American economist Eugene Fama in early 60's. He opined efficient market as the market which makes adjustment to newly available information. Market efficiency hypothesis predicates that security prices mull over all information back by it.

Companies are now increasingly aware that their survival is determined by their relationship with the people in the neighborhood where they

*Corresponding author, email address : rediputra.rp@gmail.com.

run their operations. ⁶ This is in accordance with the legitimacy theory, stating that the company has a contract with the community to carry out its activities based on the values (justice) and how the company is able to respond to the interests of the various groups to gain legitimacy (Haniffa and Cooke, 2005). Therefore, they should be able to adjust the value system owned by the company with the value system of the community in which it operates. Therefore, the company ultimately takes Corporate Social Responsibility (CSR) and disclose information about CSR in their annual reports to the public.

The CSR activities in Indonesia have long been a must for companies. This is evidenced by the Law RI No. 40 2007. It explains that companies are required to carry out social responsibility and report it to the company's annual report. The existence of this regulation, then resulted in companies in Indonesia to date always perform CSR activities and report such activities on their annual report. This is because if the company does not conduct CSR activities and report such activities, the company will be able to lose its legitimacy.

The company's CSR implementation must be in accordance with the basic concept of Elkington

namely the concept of triple bottom line. Suharto (2007) explains that the concept of triple bottom line consists of three elements that are profit, people, and the planet. This concept briefly explains that companies in doing CSR activities should remain to the main goal of making a profit. Furthermore, when the company obtains a form of profit, the profit must be used to contribute in order to improve the welfare of the community and the maintenance of the environment around the place where the company operates. In other words, the concept of triple bottom line concludes that CSR activities are only for companies that experience profit in their operational activities.

The basic concept of a triple-bottom-line CSR is, in fact, not fully embraced by the entire company. Certain companies in reality continue to engage in CSR activities and report on their annual reports despite ¹² being in a state of losses. This is as same as what PT Krakatau Steel (Persero) . This company is a State Owned Enterprise (BUMN) engaged in steel industry. PT Krakatau Steel (Persero) continues to conduct CSR activities despite being in a condition of losing for five consecutive years during 2012 to 2016. Figure 1 shows the number of losses suffered by PT Krakatau Steel (Persero) during 2012 to 2016

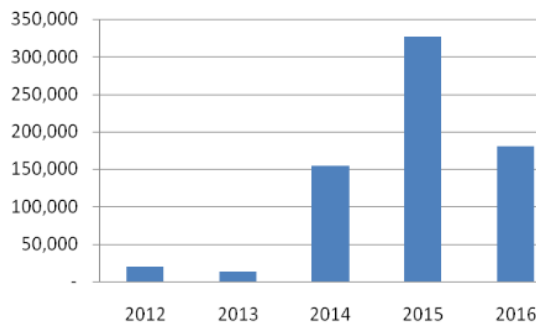


Figure 1
Losses from PT. Krakatau Steel (Persero) in Thousands of US Dollars

Source: data processed

Figure 1 shows that the highest loss experienced by PT Krakatau Steel (Persero) occurred in 2015 with a total loss of more than \$ 300,000 US Dollar. The amount of their loss experienced for five years—if converted into Rupiah—is about 189 Billion to 4.4 Trillion Rupiah. Losses experienced by PT Krakatau Steel (Persero) does not make the company stop to conduct social responsibility activities. This is evidenced by the report of Corporate Social Responsibility (CSR) listed in the annual report of PT Krakatau Steel (Persero) . Therefore, it is not in line with that as described in the triple-

bottom-line of Elkington. The phenomenon of CSR implementation and reporting to the companies experiencing losses in a row for five years such as PT Krakatau Steel (Persero) make raises a question about the reason or motive by PT Krakatau Steel steel report about CSR activities in their annual report.

The most probable answer or reason from persisted and reported CSR activities at PT. Krakatau Steel (Persero) is to gain legitimacy and create a positive image on the company. Wahyudi and Azheri (2008) stated that CSR activities are con-

ducted on the basis of the main reasons for achieving long-term benefits and complying with regulations. Therefore, the condition of losses incurred in the company does not make the company stop to conduct CSR activities and disclose it in the sustainability report in the annual report. Guthri and Parker (1990) argue that the CSR information disclosed in the annual report is one of the companies looking to establish, defend, and legitimize the company's contribution to the economic and political side.

The motive of disclosing CSR information about the company's annual report ultimately resulted in CSR corporate disclosure reports using rhetorical communication techniques. Rhetoric communication technique is a communication technique using effective, skillful, and proficient language usage by adjusting to condition or situation of communicant which is can to influence others (Rajiyem, 2005). Thus, the use of rhetorical communication techniques in disclosure of CSR information will be able to realize the main reason for the disclosure of such information. Chariri and Nugroho (2009) and Priyanti et al (2014) provided that the company's CSR report was created as a rhetorical story that aims to build corporate image related to social and environmental concerns.

Based on the above explanation, this research will do proof about existence of a form of rhetoric on disclosure of CSR information of company. This article will analyze the report sustainability report from PT. Krakatau Steel (Persero) during 2012 to 2016. This research seeks to answer the motive and reason for the continuous activities and disclosure of CSR at PT. Krakatau Steel (Persero) during 2012 to 2016 suffered a considerable amount of losses. This research will conduct semiotic analysis to understand text on sustainability report from PT. Krakatau Steel (Persero), to find the meaning of statements containing the language of rhetoric.

2. THEORETICAL FRAMEWORK AND HYPOTHESES

Corporate Social Responsibility (CSR) until now does not have a single understanding and mutually-agreed meaning. According to The World Business Council for Sustainable Development (WBCSD) in Wibisono (2007), CSR is defined as the business world's commitment to continue to act ethically, to operate legally and to contribute to economic improvement, along with improved quality of life from employees and their families as well as enhancing the quality of local communities and communities more broadly. Gray et al. (1987,

p. ix) in Belal (2001) defines corporate social reporting (CSR) as a social and environmental communication process of economic organizations to particular groups in society and society at large. Both of these meanings are essentially stated that CSR is a communication process undertaken by the company for its commitment to act ethically, legally, and contribute to social and environmental and improve the quality of life both internal or external parties company.

The description above implies that CSR can't be separated from the corporate stakeholders' interest. Stakeholders in this case are the owners of companies, employees, communities, countries, and the environment. This concept is, then, translated by Elkington as a triple-bottom-line concept that are Profit, People, and Planet. Suharto (2007) gives an explanation of triple bottom lines or 3P that is company in doing CSR program must still pay attention to its main purpose that is get profit, this is because company can do CSR program if company gain profit. Furthermore, the profitable company, the profits should be used to contribute to improving the welfare of the community and the maintenance of the environment in the vicinity of the company's operations. The concept of triple bottom line is ultimately used as the foundation for companies to conduct programs and disclosure of corporate CSR information.

Corporate Social Responsibility (CSR) in addition to having the concept of triple bottom line also has three dimensions that become the foundation for the company. According Chahal & Sharma (2006) and Russo & Tencati (2009), the concept of CSR is often described as a Greek temple with three pillars, reflecting the three dimensions of CSR, namely economic, environmental and social dimensions. The economic dimension of Corporate Social Responsibility covers the economic impact of the operational activities undertaken by the company. The key to success from the economic dimension is the economic performance. The second dimension is the social dimension which means that the company has responsibility for the social impacts resulting from the activities of the company, both directly and indirectly. The core of this dimension is respect for people or respect for others. The last one, the environmental dimension that essentially is about how the company acts in order to reduce negative effects on the environment.

Corporate Social Responsibility (CSR) Disclosure
The company is now increasingly aware that the viability of the company is determined by the com-

pany's relationship with the communities ⁶ the neighborhood where the company operates. This is in accordance with the legitimacy theory which states that the company has a contract with the community to do its activities based on the values (justice) and how the company is able to respond to the interests ⁶ various groups to gain legitimacy (Haniffa and Cooke, 2005). If there is an inconsistency between the company's value system and the community's value system, then the firm will lose its legitimacy, which could further threaten the company's survival (Lindblom, 1994). Thus the company must be able to adjust the value system owned by the company with the existing value system in the community where the company operates. Therefore, the company ultimately conducts Corporate Social Responsibility (CSR) activities and discloses information related to CSR reporting in its annual report to the public.

The company discloses its CSR activities based on various reasons. The most important reasons that have been studied is that CSR activities are done to create long-term benefits and adhere to regulations (Finch, 2005). The company's main CSR activities are linked to the reasons for achieving long-term profit goals. Finch (2005) states that the motivation of companies using the sustainability reporting framework is to communicate management performance in achieving long-term benefits to stakeholders. Companies can gain long-term benefits from CSR disclosure because companies gain social legitimacy so as to maximize their financial strength over the long term. In addition to gaining long-term benefits, CSR disclosure activities are also based on legal aspect fulfillment. Companies must comply with government regulations such as the Investment Law no. 25 Year 2007 and Law no. 40 of 2007 which requires the company to carry out corporate social responsibility. If this rule is violated then the company will bear the risk for dismissed operations (Wahyudi and Azheri, 2008). Therefore, companies go public routinely perform and disclose CSR activities to fulfill corporate social responsibility as mandated in the regulation.

The practice of CSR disclosure varies over time and between countries. This is due to issues deemed important by one State may be less important to other countries (Yusoff and Lehman, 2003). Issues that are considered important in a country must have different possibilities with other countries, therefore the disclosure of its CSR information can be different. Anggraini (2006) states that the company will disclose certain information if there are regulations that it wishes. Based on this

the company only discloses limited CSR information on the information set by the rules. The company's CSR disclosure is basically to build the company's image of the pre-existing regulations. Ahmad et al (2003) stated that CSR disclosure of the company is done in order to be seen as responsible citizen so as to improve the company image.

Rhetoric Communication Technique

The term rhetoric in English "rhetoric" which has similarity with the Latin "rhetorica" which means speaking science. The term rhetoric is one of the terms found in the technique of communicating. The pioneer of rhetoric in communication science is Stephen W. Littlejohn (2008: 50) who states that the study of rhetoric is to learn how to communicate using symbols. Thus, rhetoric is a form of communication that aims to express a meaning through a symbol.

The technique of rhetorical communication is also used as a form of communication capable of making a person capable to construct an effective narrative. Rhetoric is an art that aims to manipulate conversations (Sutrisno and Wiendijarti, 2014). This rhetorical communication technique aims to make others become affected by what is delivered. Rajiyem (2005) states that rhetorical communication techniques can influence others through the use of effective language, skilled, and adept with tailored to the condition or situation of the communicant.

Communication technique of rhetoric is a persuasive communication technique because it has a characteristic possessed by rhetorical technique. The main characteristics of own rhetoric are style and context (Perelman, 1982). Style is related to the form of delivery or presentation, while the context relates to the situation of argumentation. The style of rhetoric is influenced by four factors: logical argument, ability to influence, open and meaningful interpretation, and arranged with identifiable linguistic techniques (Arnold, 1982). The next characteristic of rhetoric is context. One must be able to make adjustments to the opposite communication when performing rhetorical techniques (Carter and Jackson, 2004).

Semiotic Studies on Accounting

Semiotic studies in accounting research have basically been started since long conducted by various researchers in several countries. However, semiotic studies on accounting published in journals until now are still very rare. Therefore, the study of semiotics on accounting is interesting to do. Semiotic studies on accounting mostly highlight the annual reports, CSR reports, or corporate financial statements. Some of the semiotic studies on ac-

counting that are used as the basis for this research are the research that started from 2003 until 2017. The number of semiotic study in accounting found and used as the reference in this research is as

many as eight studies. The data on Table 1 presents a summary of each of the semiotic studies in accounting.

Table 1
Summary of Semiotic Studies on Accounting

Name	Research Object	Result
Young (2003)	Accounting Standards from Financial Accounting Standard Boards (FASB)	The results show that the rhetorical strategy is used by the FASB in making accounting standards through the opinion that certain standards are "good". The FASB also silenced alternative and criticism opportunities on the standard. This strategy is undertaken by the FASB with the aim of preserving the myth of accounting objectivity.
Chariri & Nugroho (2009)	Corporate Social Responsibility (CSR) PT Aneka Tambang	The results show that Corporate Social Responsibility (CSR) report is presented in the form of rhetorical story which aims to build corporate image related to social and environmental awareness.
Chariri (2010)	Financial Reporting of PT AB	The results of this study prove that there is a commitment from the company to create quality financial statements in order to obtain a form of legitimacy. This ultimately resulted in the resulting financial statements tending to contain performance-related rhetoric, management skills, and future information
Riduwan (2010)	Accounting profit from the perspective of accountant and non-accountant	The results of the study found four important points regarding the meaning of accounting profit (a) accounting profit is a trace, (b) there is no reality in accounting profit, (c) accounting profit is the attendance metaphysics, (d) accounting profit is logosentrism
Budiani & Chariri (2011)	The financial statements of companies that suffered losses	The results show that the financial statements of three companies namely PT Indosiar, PT. Mobile-8, and PT BII use narcissistic language through narrative in the annual report. The reason for the use of narcissism is to achieve certain legitimate objectives
Priyanti et al (2014)	Corporate Social Responsibility (CSR) of PT AKR Corporindo	The results of the study found that the goal of CSR by PT. AKR Corporindo is to provide confidence to stakeholders and establish an image of concern on social and environmental issues.
Sakina et al (2014)	Sustainability reporting of PT Kaltim Prima Coal and PT Perkebunan Nusantara XIII (Persero)	The results of the research show that the structure of sustainability reporting from PT. Kaltim Prima Coal and PT. Perkebunan Nusantara XIII (Persero) has many similarities, although there are differences in characteristics. The results also prove that on sustainability reporting from PT. Kaltim Prima Coal and PT. Perkebunan Nusantara XIII (Persero) uses narcissistic language aimed at giving positive image, reducing negative image, and getting legitimacy from stakeholders.
Oktaviani et al (2017)	Annual report of PT Timah	The results showed that the annual report of PT. Tin is created to create a rhetorical explanation in order to gain legitimacy from stakeholders.

Source: data processed

Table 1 shows some result of research related to the use of rhetorical studies in the field of accounting. The study of rhetoric in the field of accounting is used to analyze the communication styles used by a particular company or entity on an accounting form of writing produced. The use of communication style provides influence to the stakeholders in order they can achieve certain goals. The results of several rhetorical studies on accounting entirely prove that the rhetorical communication style is indeed used in accounting papers produced by certain companies or entities. The main purpose of using this rhetorical communication style is to gain legitimacy, positive image, and recognition.

3. RESEARCH METHOD

This study aims to find out the use of rhetoric communication techniques on sustainability report at PT. Krakatau Steel (Persero) . This research uses qualitative approach with interpretive method. This research does not aim to perform hypothesis testing, but to collect data and analyze data through an interpretation. Interpretive method in this research is semiotic analysis. Semiotics analysis in this re-search will be done on sustainability report from PT. Krakatau Steel (Persero) in 2012 until 2016.

The data used in this study in accordance with the analysis technique used is text. The text of this study is the type of text representing experience. Ryan & Bernard (2000) in Haryatmoko (2008) states that the text representing experience is a text that can be analyzed by systematic elicitation techniques (identify-ing the text elements of the cultural section as well as the study of relationships on the elements of the text). Thus, the analysis of data conducted on the research is a descriptive analytics adjusted on the meanir of symbols, words, and sentences that are listed on the sustainability report

PT. Krakatau Steel (Persero) in 2012 until 2016. Selection of sus-tainability report PT. Krakatau Steel (Persero) as research object in research is PT. Krakatau Steel (Persero) has suffered losses for five consecutive years. Losses PT. Krakatau Steel (Persero) that occur in a row this will make PT. Krakatau Steel must be optimized in providing a convincing state-ment in the sustainability report company to its stakeholders.

The data were secondary data in the form of sustainability report of PT Krakatau Steel (Persero) in 2012 until 2016. For that reason, the data were collected by using a documentation technique. Documentation technique is a technique of collecting the data related to journals, letters, or other forms of a report (Indriantoro and Supomo, 2011). The data in this study was obtained from the official website of PT. Krakatau Steel (Persero) is www.krakatausteel.com.

Semiotic analysis on sustainability report in this research is done on narrative text contained in sustainability report. Semiotic analysis resulted ultimately in this research is narrative semiotic analysis. Semiotic analysis is the study of the symbols found in human life (Haryatmoko, 2008). Thus, all the symbols that exist in human life always have their own meaning. Saussure (1916) in Haryatmoko (2008) states that the symbol is a meeting that occurs between the form and meaning understood by hu-mans. Semiotic analysis in this research is done by understanding the sustainability report PT. Krakatau Steel (Persero) during the year 2012 to 2016 and do the interpretation. Semiotic analysis used in this research is semiotic analysis of Charles Sanders Pierce. Semiotic analysis uses triangle of meaning. The triangle of meaning has three components that are sign, object, and interpretant. The following model of semiotic analysis technique in this re-search:

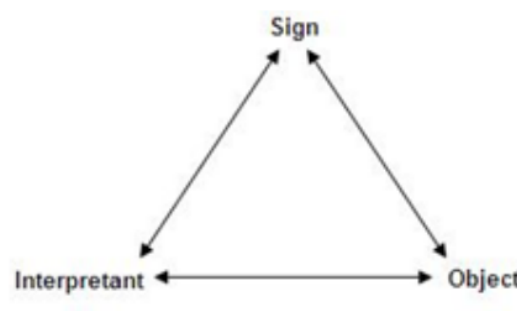


Figure 2
Triangle of Meaning

4. RESULT AND DISCUSSION

Overview of PT. Krakatau Steel (Persero)

Company PT Krakatau Steel (Persero) was established in 1970, exactly on August 31, 1970. Until now this company has been operating for approximately 47 years. The company has its head office and factory in Banten City of Indonesia. PT Krakatau Steel also has two offices outside of Banten that are in Jakarta and Surabaya. PT. Krakatau Steel began to be listed on the Indonesia Stock Exchange (IDX) starting November 10, 2010 to date with the KRAS stock code. PT. Krakatau Steel has an ownership structure of 80% owned by the Republic of Indonesia and the rest is owned by the community. PT. Krakatau Steel was established with a base capital Rp 20 trillion.

PT Krakatau Steel (Persero) is a continuation of the Trikora steel project initiated by President Soekarno. The company is capable of experiencing significant developments just 10 years, producing several kinds of steel such as sponge iron, steel slab, steel billet, and hot sheet steel, cold sheet steel, and steel-wire rod. The results of the steel produced in this company are marketed by means of

distribution or agents both within and outside the country. PT. Krakatau Steel is supported by several infrastructure facilities that are owned such as power plants, water purification centers, ports, and telecommunications systems. This company is well known in Indonesia as the largest steel producer in Indonesia.

PT Krakatau Steel (Persero) has a vision of becoming an "integrated steel company with competitive advantage to grow and develop sustainably to be the world's leading company". The vision is achieved through the company's mission of providing quality steel products and services related to the prosperity of the nation. PT. Krakatau Steel adheres to four kinds of corporate values: competence, integrity, reliability, and innovation. Mission and corporate values embraced by this company need to be realized well for the vision of PT Krakatau Steel can be realized.

PT Krakatau Steel has a unique corporate symbol and has its own meaning. Figure 3 shows the following symbols owned by PT Krakatau Steel (Persero).



KRAKATAU STEEL

Figure 3
Symbol of PT. Krakatau Steel (Persero)
Source: Annual Report

The symbol is a ladle container with a red base color and followed by a black KS letter. The ladle container has the intention of being a vehicle or place that serves to manage and forge the existing resources, so as to produce a quality masterpiece. The color of the red ladle containers shows a vibrant and burning passion for creating quality work, initiation, and work in the steel industry. KS has a straight line that has the meaning of firmness, honesty, discipline, and high integrity of all insane in PT. Krakatau Steel. The KS letter has a black color because it has the intention to show agreement, strength, and similarity of views to achieve company goals.

Cover of Display of the Sustainability Report

Cover from sustainability report PT Krakatau Steel

(Persero) from 2012 to 2016 always has a different design (Appendix 1). Design of each cover sustainability report at PT. Krakatau Steel is more influenced by the CSR program that has been done in that period. However, the overall design of the cover sustainability report PT. Krakatau Steel has a positive meaning. Chariri and Nugroho (2009) stated that the use and design of the sustainability report cover has a specific purpose. Therefore, the use of cover design from sustainability report PT. Krakatau Steel is aimed to provide an information about CSR in any field that has been done by the company.

The cover of sustainability report PT. Krakatau Steel is the most different and unique compared to

other cover in 2012. This is because the cover is PT. Krakatau Steel makes an image and writing the main focus of the cover. The writing on the cover is inscribed as the following:

In 2012, the Company has distributed funds for CSR activities amounting to Rp45.41 billion. The overall distribution of CSR's total funding increased by 137.2% compared to the funds in 2011 which amounted to Rp33.11 billion

The writing is large and clearly located just below the title of the report on the first page of the cover. The next page is followed by a picture of a group of boys walking on the bridge. The inclusion of the text and the picture on the cover implies that from the beginning only the cover of PT Krakatau Steel has created a rhetorical story. The rhetorical story on this cover aims to provide information to readers that the costs incurred by the company for CSR programs are increasing. The purpose of PT Krakatau Steel is seen clearly because the company gives a comparison with the previous year and the number of percentage. Furthermore, the drawing of the picture on the next cover page is to inform CSR which is done by the company is related to the improvement of human prosperity. This is in accordance with the explanation of the contents of the program delivered on the next page that is related to partnership programs and community development (PKBL). Thus, there is a rhetorical relationship between text and images that have been presented on the cover.

The cover of sustainability report from PT Krakatau Steel (Persero) for 2013 to 2016 each also clearly has explained the intent and purpose of the company. The obvious difference from the cover sustainability report from 2013 to 2016 with 2012 is a fully-designed cover design for 2013 to 2016. Thus, the cover of the sustainability report of PT. Krakatau Steel from 2013 to 2016 uses more picture symbols to convey its purpose to the readers. The image used on the cover sustainability report PT Krakatau Steel in 2013 is a little bit blurred, 2014 is a group of men who work with electrical devices, in 2015 is a ceremonial knife and ceremonial knife craftsman produced, and in 2016 is the area of rice fields. The four kinds of images presented have a form of information to be conveyed by PT Krakatau Steel to the readers.

PT Krakatau Steel on the cover sustainability report year 2013 to 2016 is trying to show that the CSR conducted aims to maintain the natural conservation and increase productivity of existing entrepreneurs of steel products that have been pro-

duced. The preservation of the natural environment of the CSR program is depicted on the cover sustainability report in 2013 and 2016. Cover 2013 and 2016 from sustainability report PT Krakatau Steel is using images of trees and rice fields that are identical with the preservation of the surrounding environment. Presentation of environmental drawings is basically also supported by the existence of evidence of Environmental Development Program conducted by the company. Meanwhile, the company's concern towards the entrepreneurs is shown in the cover sustainability report in 2015 by presenting the image of the ceremonial knife businessman. The purpose of the presentation of the image of this ceremonial knife businessman

The cover of the sustainability report is designed to illustrate the image of a company that cares about the ceremonial knife business manifested by the company's partnership program. Finally, the intent of the image on the cover of the company sustainability report in 2014 is consistent with what is presented on the next page. The picture indirectly wants to convey that the result of steel products from PT. Krakatau Steel is a product that has a good quality and is worldwide, but although the company has produced a quality product still do not forget the existence of social responsibility that must be done.

Explanation of the cover of appearance of sustainability report PT Krakatau Steel above shows that there is a form of rhetorical communication with a specific purpose to be conveyed. The presentation of the design of the cover sustainability report aims to provide a form of positive meaning about the credibility of the company to the readers. Graves et al (1996) and Simpson (1999) suggest that a photograph or image used in a cover is intended to show the credibility of a report to influence the reader.

The Composition of the Contents of the Sustainability Report

Composition of contents of sustainability report PT Krakatau Steel (Persero) during 2012 to 2016 underwent a change. Sustainability report PT. Krakatau Steel underwent changes in the completeness of the contents of the submitted report and its composition. The company sustainability report from 2012 to 2016 has a number of different pages. Sustainability report PT. Krakatau Steel in 2012 has a page of 6 pages (142-147), 2013 has 8 pages (152-159), 2014 has 22 pages (222-243), 2015 has a page of 19 pages (249 -267), the year 2016 has a page of 23 pages (256-279). Sustainability report PT. Krakatau Steel experienced significant changes from 2014 to

2016. Sustainability report PT Krakatau Steel in 2014 to 2016 is much more complete and has differences in terms of arrangement. Sustainability report from 2014 to 2016 has begun to incorporate Health and Safety (OHS) report into one with sustainability report. This is different from sustainability report in 2012 and 2013 which still separates between sustainability report and K3 report. The sustainability report from 2014 to 2016 has also confirmed that the report has been compiled based on the GRI (Global Reporting Initiative) standard.

The contents of sustainability report PT. Krakatau Steel in general from 2012 to 2016 also changed. Sustainability report in 2012 and 2013 generally only consists of introductory section, explanation of partnership program, and explanation of environmental development program. Sustainability report from 2014 to 2016 has undergone significant changes in terms of report content. Sustainability report from 2014 to 2016 has contained a number of sections, introductory parts, CSR related social and community development, CSR related environmental issues, CSR related K3, and CSR related to product and consumer commitment. This implies that the scope of CSR undertaken and disclosed by PT Krakatau Steel is increasingly widespread in 2014 to 2016 compared to 2012 and 2013.

The expansion of the scope of CSR information that occurs in sustainability report PT Krakatau Steel is clearly a form of rhetorical story created by the company. This expansion of information disclosure is not only intended to comply with GRI's existing standards, but also to provide a form of confidence that the company has done what has been regulated in existing regulations. Therefore, the composition of the contents of sustainability report PT Krakatau Steel is designed with the aim of obtaining a form of legitimacy from the readers. Deegan (2006) states that every organization seeks to ensure that activities that have been done can be acknowledged (legitimate) by outsiders through doing operations such as restrictions and norms apply. Therefore, PT Krakatau Steel increasingly complement and detail the contents of the sustainability report presented.

Efforts to Acquire Legitimacy through Sustainability Report

Corporate Social Responsibility (CSR) is aimed to the interests of the stakeholders. The activities of CSR conducted by the company are always disclosed in sustainability reports every year. The main reason for corporate CSR disclosure is to be able to gain long-term benefits and evidence of corporate compliance with existing regulations

(Wahyudi and Azheri, 2008). Thus, corporate CSR disclosure aims to gain some form of legitimacy. This is very clear on the sentence contained in the sustainability report PT Krakatau Steel . 2012 to 2016 as follows:

2 Corporate Social Responsibility and the empowerment of local communities has long been a priority for PT Krakatau Steel. Especially since this activity was mandated by Act No. 40 of 2007, with the obligation to implement Environmental and Social Responsibility (SR, 2012:142)

3 As a form of environmental responsibility, as stipulated in the Regulation of the Minister of State Owned Enterprises No.: PER-05/MBU/2007 April 27, 2007 and Regulation of the Minister of State Owned Enterprises No.: PER-08/MBU/2013 dated 10 September 2013 concerning the fourth Amendment to the Regulation of the Minister of State Owned Enterprises State No: PER-05/MBU/2007.... (SR, 2013:155).

2 The implementation of company CSR is attached with Regulations No. 19 2003, with the essence that State Owned Companies (BUMN) are required to develop Small Enterprise, Cooperative, and community in the surroundings. The activities suit the requirements of Regulations No.40, 2007 accompanied by Social and Environment Responsibilities. (SR, 2014: 222).

1 As a State-Owned Enterprise (SOE) PTKS, a steel industry located in Cilegon City of Banten Province, in compliance to the Law No. 19 Year 2003, that SOE may allocate a number of its profit to advocate small scale enterprises/cooperative as well as community development surrounding the SOE and Law No. 40 Year 2007 on the Obligation of Conducting Social and Environmental Responsibilities (SR, 2015:250)

1 Partnership and Community Development Program (PKBL) which organized by the Company is the realization of SOE Ministry Regulation No. PER 05/ MBU 007 dated April 27th 2007 and SOE Ministry Regulation No. PER-08/MBU/2013 dated September 10th 2013 on the Fourth Amendment of SOE Ministry Regulation No. PER-05/MBU/2007 on Partnership between SOE and Small Scale Enterprise, and Community Development Program. PKBL is organized by the Community Development Division under the auspices of Human Resources & General Affairs Director (SR, 2015:250-251).

¹ *The Company is committed and responsible to empower the community and the surrounding environment as a State-Owned Enterprise (SOE) in steel industry which located in Cilegon City of Banten Province....* (SR, 2016:258-259)

Explanation of the sentence contained in sustainability report PT. Krakatau Steel in 2012 until 2016 above clearly shows a rhetorical form of story. This is because in every sentence that the company always says that what is done has been in accordance with existing regulations. In addition, the company also provides confirmation of the suitability by drawing on the types of regulations adopted and a brief summary of the rules. The rhetorical account of the sentence is intended to form a positive image indicating that the company has been obedient to existing regulations. Thus, the company expects to gain recognition of the legitimacy of the readers of the sustainability report. Ahmad et al (2003) stated that the disclosure of CSR activities undertaken by the company is aimed at the company to be seen as responsible citizen and can improve the company image. Therefore, the company seeks to make an explanation of the rhetorical story to ensure that the company has done the mandate that is regulated in regulations related to CSR.

Creation of Positive Image through Sustainability Report

Sustainability report can also be used by companies to create a positive image to the readers. Finch (2005) states that sustainability reporting framework is used as a form of communication regarding the performance of management to meet the long-term benefits of stakeholders. Thus, the company will use a rhetorical form of story to reveal information that can provide a positive image of the company to meet the needs of stakeholders.

The first imaging effort by PT. Krakatau Steel through a rhetorical story on sustainability report aimed at creating the image that CSR is a company is part of the vision, mission, and corporate philosophy. The imaging efforts are delivered by PT. Krakatau Steel through rhetorical stories in each of the early sections of each sustainability report made. The statement of the rhetorical story is as follows:

² *The Vision, Mission and Philosophy of the company will increasingly strengthen a sense of social responsibility for PT Krakatau Steel, so that it continues to be encouraged to raise awareness of CSR for all stakeholders* (SR, 2012:143).

³ *... The Vision, Mission and Philosophy of the*

Company establish a sense of social responsibility for PT Krakatau Steel, and continues to be encouraged in raising awareness to conduct CSR activities for all stakeholders. (SR, 2013:155)

¹ *....This step was taken with the awareness that the implementation of CSR program is a social investment which will ensure the long term sustainability of Company's business. This is also in line with Company's vision and mission, and the philosophy of "Partnership for Sustainable Growth" which embodies the spirit, willingness and pledge to grow and develop together sustainably for the Company and all stakeholders* (SR, 2015:251).

¹ *....The implementation of CSR Program is executed with the principle that CSR is a social investment which will guarantee the long term continuation of Company's business also in line with the Company's Vision, Mission and Philosophy of "partnership for Sustainable Growth" which encompasses the spirit, willingness and commitment to continuously growing and sustainably developing for the interests of the Company and all stakeholders, including for the government, private parties, and public* (SR, 2016:259).

Statement from the company on sustainability report PT. Krakatau Steel clearly emphasizes that CSR is done in accordance with the vision, mission, and corporate philosophy. Thus, the rhetorical story created will be able to influence the reader to be confident that the CSR program conducted is done by the company with full awareness and without coercion.

Subsequent imaging efforts undertaken by PT Krakatau Steel through rhetorical story in sustainability report is aimed to create image that CSR done by company done with full commitment. This is stated clearly in the early sections of the sustainability report of PT Krakatau Steel in 2012 until 2016. The statement is presented as follows:

⁴ *The Vision, Mission and Philosophy of the company will increasingly strengthen a sense of social responsibility for PT Krakatau Steel, so that it continues to be encouraged to raise awareness of CSR for all stakeholders* (SR, 2012:143).

³ *... The Vision, Mission and Philosophy of the Company establish a sense of social responsibility for PT Krakatau Steel, and continues to be encouraged in raising awareness to conduct CSR activities for all stakeholders.* (SR, 2013:155)

¹ *....This step was taken with the awareness that the*

implementation of CSR program is a social investment which will ensure the long term sustainability of Company's business. This is also in line with Company's vision and mission, and the philosophy of "Partnership for Sustainable Growth" which embodies the spirit, willingness and pledge to grow and develop together sustainably for the Company and all stakeholders (SR, 2015:251).

1
...The implementation of CSR Program is executed with the principle that CSR is a social investment which will guarantee the long term continuation of Company's business also in line with the Company's Vision, Mission and Philosophy of "partnership for Sustainable Growth" which encompasses the spirit, willingness and commitment to continuously growing and sustainably developing for the interests of the Company and all stakeholders, including for the government, private parties, and public (SR, 2016:259).

Statement from the company on sustainability report PT. Krakatau Steel clearly emphasizes that CSR is done in accordance with the vision, mission, and corporate philosophy. Thus, the rhetorical story created will be able to influence the reader to be confident that the CSR program conducted is done by the company with full awareness and without coercion.

Subsequent imaging efforts undertaken by PT. Krakatau Steel through rhetorical story in sustainability report is aimed to create image that CSR done by company done with full commitment. This is stated clearly in the early sections of the sustainability report of PT Krakatau Steel in 2012 until 2016. The statement is presented as follows:

2
Corporate Social Responsibility and the empowerment of local communities has long been a priority for PT Krakatau Steel (SR, 2012:142).

2
Krakatau Steel's commitment to grow with the community, employees and other stakeholders are realized in sustainable programs proposed by Company. With these programs, Krakatau Steel attempts to synergize three pillars which are people, profit and planet; to grow together for a better future. (SR, 2014:223)

1
Corporate Social Responsibility (CSR) is the commitment of industry to take responsibility in addressing the impact of its operation towards social, economic and environmental dimensions, as well as ensuring that the impacts resulted in a form of benefit for the community and the environment (SR, 2015:250).

1
The Company is committed and responsible to empower the community and the surrounding environment as a State-Owned Enterprise (SOE) in steel industry (SR, 2016:258)

PT Statements of Krakatau Steel above is the sustainability report made with the aim to convince readers that the company does CSR activities not only because it is only required by the rules, but also because of the commitment and priority of the company to grow and develop with stakeholders. The purpose of this rhetorical story 25 in accordance with the understanding of CSR according to The World Business Council for Sustainable Development (WBCSD) in Wibisono (2007). Understanding CSR according to WBCSD is the commitment of the 7 business world to continue to operate ethically, legally, and contribute to the improvement of the economy, improving the quality of life of employees and families, and enhancing the quality of local communities and society at large.

Other imaging efforts undertaken by PT Krakatau Steel through the rhetorical story on sustainability report is aimed to create image that CSR is done because of the concern. This concern includes care for the environment, surrounding communities, employees, and consumers. This effort actually also has a corresponding goal on the understanding of CSR as disclosed by WBCSD in the previous explanation. The rhetorical statements of PT. Krakatau Steel for such imaging efforts amongst the following:

2
This is done by PT Krakatau Steel due to the realization that the implementation of Corporate Social Responsibility is a social investment which will ensure continuity of the business of the Company at this time and is one of the company's long-term strategy to provide added value to the surrounding community (SR, 2012:144).

The Partnership and Community Development Program conducted by PT Krakatau Steel recognizes that the implementation of Social Responsibility is a social investment that will ensure sustainability of the business which is one of the company's long-term strategy to add value to the surrounding community (SR, 2013:156)

2
CSR program implementation is one of realizations of Company commitment and concern to stakeholders. (SR, 2014:224)

2
The Company aware on its involvement on sup-

porting nature preservation and the life on it (SR, 2014:232).

The Company exercised the Partnership and Community Development Program to give an added value for the surrounding community (SR, 2015:251)

1
... In addition to protect the employees and other individuals at work, HSE management implemented by the Company also aimed at ensuring that each production source can be utilized safely and efficiently in order for the production process to run smoothly (SR, 2015:261).

1
... Therefore, the Company ensures its production to meet the qualification of industrial standard.... (SR, 2015:266)

1
The Company's Partnership and Community Development Program goals is to give value added to the society (SR, 2016:259).

1
.... This understanding is greatly valued by the Company that is consistently striving to preserve balance in the ecosystem as part of its commitment to sustainable business practices.... (SR, 2016:266)

1
The management of Occupational Health and Safety by the Company aims at protecting workers and visitors at work sites. It is also aimed at ensuring that all production sources can be utilized securely and efficiently in support of smooth production processes (SR, 2016:272).

1
... the Company has a strong commitment towards its products. Therefore, the Company ensures its production to be in accordance with not only the qualification of industrial standard but also to meet the customer requirements.... (SR, 2016:278)

Rhetorical stories made by PT Krakatau Steel above shows that the company wants to convince the reader that the company performs CSR based on a sense of caring. In addition, PT. Krakatau Steel wants to give affirmation that every form of awareness given to the environment and stakeholders can provide added value later. This clearly implies that PT. Krakatau Steel wants to further strengthen its argument that any CSR that has been done by the company will not be in vain and will be beneficial for the environment or for the stakeholders.

Recent imaging efforts by PT Krakatau Steel through the rhetorical story on sustainability report is the creation of image that CSR done by the com-

pany successfully received by external party. This is very clear from the disclosure of several awards that have been achieved by PT Krakatau Steel for CSR that has been done. The disclosure of the award achieved is expected to further convince the readers that CSR conducted by the company get a positive response from some external parties. Here are some forms of explanation presented by PT. Krakatau Steel related to the rhetorical story made about the award earned:

On November 18, 2014, 12 Company was awarded Eka Krida Padmamitra from the Ministry of Social Affairs from Republic of Indonesia, the award given to the company with the category of CSR Program on target (SR, 2014:231)

Several awards achieved by the company are:.... (SR,2014:233)

The Company has achieved several awards as follow:... (SR, 2015:264-265)

1
For this program, the Company was awarded The Kalpataru Award from the President of The Republic of Indonesia and an award from The Provincial Government of Banten as A Corporation That Safeguards the Environment (SR, 2016:269).

1
During 2016, the Company was awarded a number of awards, including... (SR, 2016:276-277)

1
Previously, the Company has also often won numerous awards, such as... (SR, 2016:277)

1
At this moment, the Company has achieved the National Certification (Indonesia National Certification/SNI, Indonesia Classification Bureau for Product/KI grade A, B, A32, A36), as well as International Certifications (JIS, NKK, BV, DNV, Lloyd's Register, Germanishcher Lloyd's, American Bureau of Shipping, CE Marking, Cor-ten Steel License Agreement, ASTM and so forth)(SR, 2015:266; SR, 2016:279).

The explanation of the type of award achieved by PT Krakatau Steel is clearly presented by the company in sustainability report from 2014 to 2016. In fact, in sustainability report in 2016 some of the disclosures about the award are more emphasized by the company by way of thickening the letters in every sentence. This implies that PT. Krakatau Steel seeks to create a form of rhetorical communication to convince readers of the success of the CSR pro-

gram that has been done in several fields.

Explanation of the rhetorical story of PT Krakatau Steel in previous paragraph as a whole can be concluded that the company trying to display a positive image to the reader. Positive image that the company wants to highlight as a whole that SR is done by PT Krakatau Steel is (1) integrates with the vision, mission and philosophy of the company (2) part of commitment and not just a mere fulfillment of obligation (3) environment and stakeholder and (4) managed to get positive response from external party company. All disclosures regarding the delivery of such destination information by PT Krakatau Steel is presented in the form of rhetorical stories that affect readers through the provision of data and other sources of support.

Negative Image Elimination Efforts on Sustainability Report

Rhetorical story on sustainability report PT Krakatau Steel was further created for removing negative images from the company. Negative images that want to be clearly eliminated by PT Krakatau Steel are those related to the company's poor financial performance condition. Negative image removal effort from PT Krakatau Steel on sustainability report is presented in the form of rhetoric using narcissistic language. Narcissism is used to enhance self-bias (John and Robins, 1994). Therefore, the negative side of PT Krakatau Steel can become biased because of the language of narcissism used. Here is the disclosure of narcissism found in sustainability report PT Krakatau Steel from 2014 to 2016:

2 *Despite of the declining of Company financial performance, the Company direct economic value aspect from its business delivered extensive impact to the growth of community social economic, particularly City of Cilegon (SR, 2014: 226).*

4 *In 2015, in the midst of the downfall of steel prices and the decrease of people's purchasing power, the Company was able to increase the budget allocation for PKBL as much as 10.55% compared to 2014, or reached Rp22.38 billion whereby Rp21.09 billion was allocated for Partnership Program and Rp1.29 billion for Community Development Program. Partnership Program embodied Company's responsibilities in economic aspects (Pro Growth and Pro Job pillars). While Community Development demonstrated Company's responsibilities in social and environmental aspects (Pro Poor, Pro Job, Pro Environment pillars) (SR, 2015:252).*

1

In 2016, with the unfavorable condition of the world's steel prices and lower market absorption for the Company's steel products, the Company was able to increase the PKBL budget allocation for 1.88% compared to 2015, or reached Rp22.80 billion which divided into Rp20.36 billion for Partnership Program and Rp2.44 billion for Community Development Program (SR, 2016:260).

The three statements from sustainability report of PT Krakatau Steel in 2014 to 2016 shows the existence of efforts to eliminate negative image of the company. PT Krakatau Steel attempts to bias against the company's poor financial performance by using narcissistic sentences. The phrase narcissistic sentence used by the company is manifested in the form of self-defense which implies that although the company's financial performance is not good, but still can channel funds for CSR activities in large numbers. In addition, the company also did another form of defense that is to say that the condition of financial performance experienced by the company at that time (2015-2016) is more caused by the decline in world steel prices and purchasing power. Therefore, the readers will be confident that the company still has the financial ability to conduct CSR and can rise from adversity if world steel price conditions and public purchasing power back up. Budiani and Chariri (2011) state that narcissism is used to form a positive image that will lead to optimism and strong belief about future results. Thus, the use of narcissism by PT. Krakatau Steel on its sustainability report is indeed true.

5. CONCLUSION, IMPLICATION, LIMITATION AND SUGGESTION:

This article aims to understand and verify the use of rhetorical communication techniques in the sustainability reports by PT Krakatau Steel (Persero) during 2012 to 2016. Semiotic study on sustainability report from PT Krakatau Steel (Persero) in 2012 until 2016 successfully proves that sustainability report is made as the company's rhetorical story. In addition, rhetorical story on sustainability report of PT Krakatau Steel from 2012 to 2016 is structured for the purpose of three main objectives: (1) obtaining the recognition of legitimacy from external parties, (2) creating a positive image of the company conveyed to external parties, and (3) eliminating the negative image. The purpose of rhetorical story in the sustainability report of PT Krakatau Steel indirectly also tells about the reason why PT Krakatau Steel continues to conduct CSR even though in the last five consecutive years, they had suffered a

loss in its operations.

19 REFERENCES

- Ahmad, N. N. N., Sulaiman, M., & Siswanto, D. (2003). Corporate Social Responsibility Disclosure in Malaysia: An Analysis of Annual Reports of KLSE Listed Companies. *IIUM Journal of Economics and Management*, 11(1-37), 1-37. <https://doi.org/10.1007/s13398-014-0173-7.2>
- Anggraini, F. R. R. (2006). Pengungkapan Informasi Sosial dan Faktor-Faktor yang Mempengaruhi Pengungkapan Informasi Sosial dalam Laporan Keuangan Tahunan (Studi Empiris pada Perusahaan-Perusahaan yang terdaftar Bursa Efek Jakarta). *Simposium Nasional Akuntansi IX Padang*, 23-26. <https://doi.org/10.1177/0007650314564783>
- 9 Arnold, C. C. (1982). Introduction," in *The Realm of Rhetoric*, Ch. Perelman ed (Eds). The University of Notre Dame Press.
- 23 Belal, A. R. (2001). A study of corporate social disclosures in Bangladesh. *Managerial Auditing Journal*, 16(5), 274-289. <https://doi.org/10.1108/02686900110392922>
- Budiani, R. J., & Chariri, A. (2011). *Narsisme dalam Pelaporan Keuangan: Analisis Semiotik atas Laporan Keuangan Perusahaan yang Mengalami Kerugian*. Universitas Diponegoro.
- 24 Carter, P., & Jackson, N. (2004). For the sake of argument: Towards an understanding of rhetoric as process. *Journal of Management Studies*, 41(3), 469-491. <https://doi.org/10.1111/j.1467-6486.2004.00441.x>
- 30 Chahal, H., & Sharma, R. D. (2006). Implications of Corporate Social Responsibility on Marketing Performance: A Conceptual Framework. *International Management*, 6(1), 205-216. <https://doi.org/10.1186/1471-2148-8-259>
- 10 Chariri, A. (2010). Rhetorics in Financial Reporting: An Interpretive Case Study. *Jurnal Akuntansi Dan Keuangan*, 12(2), 53-70. <https://doi.org/10.9744/jak.12.2.pp.53-70>
- 27 Chariri, A., & Nugroho, F. A. (2009). Retorika Dalam Pelaporan Corporate Social Responsibility: Analisis Semiotik Atas Sustainability Reporting. *Simposium Nasional Akuntansi, XII(5)*, 0-23.
- 4 Deegan, C. (2006). *Financial Accounting Theory, 3rd ed*. Sydney: McGraw-Hill.
- Finch, N. (2005). Upgrading of stranded gas via non-oxidative conversion processes. *Social Science Research Network*. <https://doi.org/10.1016/j.cattod.2017.05.029>
- 15 Graves, O. F., Flesher, D. L., & Jordan, R. E. (1996). Pictures and the bottom line: The television epistemology of U.S. annual reports. *Accounting, Organizations and Society*, 21(1), 57-88. [https://doi.org/10.1016/0361-3682\(94\)00026-R](https://doi.org/10.1016/0361-3682(94)00026-R)
- Guthrie, J., & Parker, L. D. (1990). Corporate social disclosure practice: a comparative international analysis. *Advances in Public Interest Accounting*, 3, 159-175.
- Haniffa, R. M., & Cooke, T. E. (2005). The impact of culture and governance on corporate social reporting. *Journal of Accounting and Public Policy*, 24(5), 391-430. <https://doi.org/10.1016/j.jaccpubpol.2005.06.001>
- 4 Haryatmoko. (2008). *Prakata, dalam Hoed, B. H., Semiotik dan Dinamika Sosial Budaya*. Jakarta: FIB Universitas Indonesia.
- 9 Lindblom, C. K. (1994). The Implication of Organizational Legitimacy for Corporate Social Performance and Disclosure. In *The Critical Perspectives of Accounting Conference*. New York.
- 10 Littlejohn, S. W. (2009). *Theories of Human Communication (Edisi 9)*. Jakarta: Salemba Humanika.
- Oktavian, usliyawati, & Heniwati, E. (2017). Analisis Atas Annual Report PT Timah : Studi Interpretive Dalam Perspektif Semiotika dan Retorika. *Jurnal Ekonomi, Bisnis, Dan Kewirausahaan*, 6(2), 139-160.
- 10 Perelman, C. (1982). *The Realm of Rhetoric*. The University of Notre Dame Press.
- 22 Priyanti, E., Kamayanti, A., & Atmadja, S. S. (2011). Mengeksplorasi Kepedulian Lingkungan Dan Sosial Pt. Akr Corporindo . Melalui Laporan Csr (Studi Semiotika Dan Indeks Pengungkapan). *Jurnal Media Mahadika*, 9(2), 2011.
- Rajiyem. (2005). Sejarah Dan Perkembangan Retorika. *HUMANIORA*, 17(2), 142-153.
- 16 Russo, A., & Tencati, A. (2009). Formal vs. informal CSR strategies: Evidence from italian micro, small, medium-sized, and large firms. *Journal of Business Ethics*, 85(SUPPL. 2), 339-353. <https://doi.org/10.1007/s10551-008-9736-x>
- 11 Sakina, D. A., Wahyuni, N. I., & Mas'ud, I. (2014). Narsisme Dalam Pelaporan Corporate Social Responsibility : Analisis Semiotik Atas Sustainability Reporting PT . Kaltim Prima Coal Dan PT . Perkebunan Nusantara XIII (Persero) (Narcissism in Reporting of Corporate Social Responsibility: Semiotic Analysis. *E-Jurnal Ekonomi Bisnis Dan Akuntansi*, 1(40), 32-41.
- Simpson, L. (2000). The annual report: an exercise in ignorance? *Accounting Forum*, 24(3), 231-247. <https://doi.org/10.1111/1467-6303.00039>
- Suhartono, E. (2007). *Pekerjaan Sosial Di Dunia In-*

- dustri". Bandung: Refika Aditama.
- Sutrisno, I., & Wiendijarti, I. (2014). Kajian Retorika Untuk Pengembangan Pengetahuan dan Keterampilan, *12*(1), 70-84.
- 3 Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas
- Undang-Undang No.25 Tahun 2007 tentang Penanaman Modal
- Wahyudi, 26 & Azheri, I. M. (2005). Analisis Tentang Pentingnya Tanggung Jawab Sosial Perusahaan (Coporat 26ocial Responsibility) Di Era Globalisasi. In *Konferensi Asosiasi PsikoLoti Industri Organisasi (APIO) II Prepering People For The Future Organization*. Bandung.
- Wibisono, Y. (2007). *Membedah Konsep dan Aplikasi* 20 CSR. Gresik: Fasco Publishing.
- Young, J. J. (2003). Constructing, persuading and silencing: The rhetoric of accounting standards. *Accounting, Organizations and Society*, *28*(6), 621-638. [https://doi.org/10.1016/S0361-3682\(02\)00016-8](https://doi.org/10.1016/S0361-3682(02)00016-8)
- 18 Yusoff, H., & Lehman, G. (2006). International Differences on Corporate Environmental Disclosure Practices: a Comparison Between Malaysia and Australia. *International Conference on Accounting and Finance in Transition (ICAFIT) School of Commerce, Uni. of South Australia 10 – 12 April 2006*, (February 2014). Retrieved from http://search.ror.unisa.edu.au/record/UNISA_ALMA51109272170001831/media/digital/open/9915911776601831/12143368150001831/13143375620001831/pdf

APPENDIX
Sustainability Report Cover of PT. Krakatau Steel (Persero) 2012



Sustainability Report Cover of PT. Krakatau Steel (Persero) 2013



Sustainability Report Cover of PT. Krakatau Steel (Persero) 2014



Sustainability Report Cover of PT. Krakatau Steel (Persero) 2015



Sustainability Report Cover of PT. Krakatau Steel (Persero) 2016

5

**TANGGUNG
JAWAB SOSIAL
PERUSAHAAN**

**Corporate
Social
Responsibility**

▶ **DAFTAR ISI**
Contents

001	001
002	002
003	003
004	004
005	005
006	006
007	007
008	008
009	009
010	010
011	011
012	012
013	013
014	014
015	015
016	016
017	017
018	018
019	019
020	020
021	021
022	022
023	023
024	024
025	025
026	026
027	027
028	028
029	029
030	030
031	031
032	032
033	033
034	034
035	035
036	036
037	037
038	038
039	039
040	040
041	041
042	042
043	043
044	044
045	045
046	046
047	047
048	048
049	049
050	050
051	051
052	052
053	053
054	054
055	055
056	056
057	057
058	058
059	059
060	060
061	061
062	062
063	063
064	064
065	065
066	066
067	067
068	068
069	069
070	070
071	071
072	072
073	073
074	074
075	075
076	076
077	077
078	078
079	079
080	080
081	081
082	082
083	083
084	084
085	085
086	086
087	087
088	088
089	089
090	090
091	091
092	092
093	093
094	094
095	095
096	096
097	097
098	098
099	099
100	100
101	101
102	102
103	103
104	104
105	105
106	106
107	107
108	108
109	109
110	110
111	111
112	112
113	113
114	114
115	115
116	116
117	117
118	118
119	119
120	120
121	121
122	122
123	123
124	124
125	125
126	126
127	127
128	128
129	129
130	130
131	131
132	132
133	133
134	134
135	135
136	136
137	137
138	138
139	139
140	140
141	141
142	142
143	143
144	144
145	145
146	146
147	147
148	148
149	149
150	150
151	151
152	152
153	153
154	154
155	155
156	156
157	157
158	158
159	159
160	160
161	161
162	162
163	163
164	164
165	165
166	166
167	167
168	168
169	169
170	170
171	171
172	172
173	173
174	174
175	175
176	176
177	177
178	178
179	179
180	180
181	181
182	182
183	183
184	184
185	185
186	186
187	187
188	188
189	189
190	190
191	191
192	192
193	193
194	194
195	195
196	196
197	197
198	198
199	199
200	200

PT Krakatau Steel (Persero) Tbk. Laporan Tahunan 2016



Jurnal Ventura 2019

ORIGINALITY REPORT

25%

SIMILARITY INDEX

23%

INTERNET SOURCES

8%

PUBLICATIONS

8%

STUDENT PAPERS

PRIMARY SOURCES

1

cdn.indonesia-investments.com

Internet Source

8%

2

www.krakatausteel.com

Internet Source

4%

3

es.scribd.com

Internet Source

2%

4

www.scribd.com

Internet Source

1%

5

pdfs.semanticscholar.org

Internet Source

1%

6

Submitted to Trisakti School of Management

Student Paper

1%

7

repository.unair.ac.id

Internet Source

1%

8

id.123dok.com

Internet Source

1%

9

media.neliti.com

Internet Source

1%

10	jurnal.untan.ac.id Internet Source	<1%
11	Submitted to Binus University International Student Paper	<1%
12	idoc.pub Internet Source	<1%
13	Submitted to University of Dundee Student Paper	<1%
14	www.jurnalteknologi.utm.my Internet Source	<1%
15	www.brazilianjournals.com Internet Source	<1%
16	Submitted to ESCP-EAP Student Paper	<1%
17	eprints.undip.ac.id Internet Source	<1%
18	Submitted to Sriwijaya University Student Paper	<1%
19	Abdifatah Ahmed Haji, Nazli Anum Mohd Ghazali. "The influence of the financial crisis on corporate voluntary disclosure: Some Malaysian evidence", International Journal of Disclosure and Governance, 2011 Publication	<1%

20	m.benjamins.com Internet Source	<1%
21	pena.polije.ac.id Internet Source	<1%
22	jurnal.unsyiah.ac.id Internet Source	<1%
23	research.aston.ac.uk Internet Source	<1%
24	www.tandfonline.com Internet Source	<1%
25	"Corporate Social Disclosure", Springer Science and Business Media LLC, 2015 Publication	<1%
26	Submitted to Universitas Jember Student Paper	<1%
27	Msy. Mikial, Taufiq Marwa, Luk Luk Fuada, Inten Meutia. "The Effect of Eco-efficiency and Size on Company Value Listed on the Indonesia Stock Exchange", Business and Management Studies, 2020 Publication	<1%
28	Submitted to State Islamic University of Alauddin Makassar Student Paper	<1%

Submitted to Universitas Jenderal Soedirman

29

Student Paper

<1%

30

studentsrepo.um.edu.my

Internet Source

<1%

Exclude quotes Off

Exclude matches < 17 words

Exclude bibliography Off