

## **CORPORATE SOCIAL RESPONSIBILITY IN INDONESIA'S NATIONAL PRESS CONTEXT: A PRELIMINARY STUDY**

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### **ABSTRACT**

Although it was legislated in law 40/2007, the debates on corporate social responsibility (CSR), as a mandatory or a voluntary, have still happened. The objective of this study was to describe the content of message of mass media about the issue of CSR, the case of enactment of the Law of 40/2007. The study used secondary data from the daily newspaper along a period of 36 months. News of corporate social responsibility issued on daily newspaper from January 2005 to December 2007 was analyzed using concurrent triangulation methods (quantitative and qualitative content analysis). The result shows that: (1) before it legislated, the daily newspaper is "wait and see" about this policy, but in latent content, the daily newspaper tends to agree with a proposal of corporate social responsibility as a mandatory; (2) there were 51 company names put in the title and body of news; (3) mass media also put news release of CSR activity implemented by companies.

**Keywords:** corporate social responsibility, mass media, content analysis, method triangulation

### **INTRODUCTION**

As a concept, Corporate Social Responsibility (CSR) is newly studied, discussed, and implemented as a corporate strategy in domestic and international corpora-

tions (Sampurna 2007). Ellen, Mohr, and Webb (2000); Lee, Park, Moon, Yang, and Kim (2008) suggest that CSR can affect consumers' attitude toward the firm's product. Barone, Miyazaki, and Taylor (2000) inform that CSR activities will affect consumers' preferences for trademarks. Almost similarly, Smith and Alcorn (1991) mention that consumers wish to switch to another brand and even are willing to pay more expensive products of companies performance CSR activities (for typical goods). Meanwhile, Kotler and Lee (2005) argue the shift of corporate view on CSR. Initially CSR was classified into cost center, however, later; CSR was integrated into corporate business strategy.

In Indonesia, the Law of 40/2007 on article 74, regulates the implementation of CSR. The process since the revised draft of the regulation was proposed by the government on 12 October 2005 until the enactment on 20 July 2007 was very dynamic. There were conflicts of interest among the government, the House of Representatives, and business associations. They stood in two groups. The first group argued that unless it is mandatorily regulated, firms will disobey CSR. On the other hand, CSR should be voluntary in nature.

In later time, there were some compromises. For example, the law of 40/2007 only obliges the firms of natural resource exploitation. Four months later, 6 parties (The Chamber of Commerce and Industry, Young Indonesian Entrepreneur Association, Women Indonesian Entrepreneur Association, Lili Panma Ltd., Apac Centra Centerterex Ltd., and Kreasi Tiga Pilar Ltd) asked for judicial review to the Constitution Court. One of the reasons is that the law of 40/2007, particularly ar-

ticle 74, has caused unequal treatment before the law and tended to be discriminative because it only obliges the firms involved in extraction of natural resource to perform CSR and does not oblige other firms not involved in natural resource extraction to perform CSR.

On 16 April 2009, the Constitution Court declined the request for judicial review. Of 9 judges of the Constitution Court, 3 judges gave dissenting opinion. Considering the case of enactment of the Law of 40/ 2007, the objective of this study is to describe the content of message of mass media about the issue of CSR. Why is necessary to study the content of message of mass media? Wright (1985) suggests that one of the reasons is that when communication from mass media comes to us every day, we are not strongly motivated to see the valuable social aspects of the content. When we watch TV, for example, we do not care about the social class or characteristic of work of criminals. What we see and expect is how the criminals pay what they have done. We do not care the possibility that the crime results from social injustice or occupational injustice. By analyzing this aspect we will obtain important and accurate data that we normally and possibly have missed.

In detail, the study aims to answer the following questions: (1) Is there any difference in total frequency of the item of "corporate social responsibility" news release, before and after the mandatory implementation of CSR?; (2) Is there any difference in the item of "voluntary" and "mandatory" in the mass media news release?; (3) What company names have implemented CSR before it is compulsorily requested?; and (5) What CSR activities have the companies done?

## **MATERIALS AND METHODS**

### **Agenda Setting Theory And Hypotheses**

Walter Lippman introduces agenda setting theory (Littlejohn and Foss, 2009). Rakhmat (2007) informs that the first empirical research on the agenda setting theory was performed by McComb and Shaw. McComb and Shaw (1972) examine the agenda setting in US presidential campaign in 1968 and made hypothesis that mass media determined the agenda for each political campaign, that affect the projected attitude to political issues. They found a remarkable similarity between the

media's issue focus and the issue agenda of undecided voters. While this finding showed a correlation between media's agenda and the agenda of voters, the study's design did not allow for determining a causal relationship (Croteau and Hoynes, 1997). Furthermore, Severin and Tankard Jr (2001) report that agenda setting theory refers to media ability, with repeated news coverage, to raise the importance of an issue in public mind. Assumption in agenda setting theory is that mass media filter news, articles, or writings to be published. Selectively, the "gatekeepers" such as proofreaders, editors, and even journalists to determine which news deserve to be published, and which others have to be declined. Because the readers, audience, and listeners get information mostly from mass media, the agenda of media is certainly related with the agenda of society. In other words, as Cohen (1963) states that the news "may not be successful in telling people what to think, but it is stunningly successful in telling its readers what to think about". For example, in case Washington Post did not seriously investigate the situation in the central office of the Democratic Party in 1972, the public would have never known that President Nixon men were involved in the Watergate scandal (Vivian, 2008).

According to this theory, McQuail (1983) states that: First, mass media can serve as a mirror of public life. Second, mass media can also be viewed as a social agent or power. As a mirror, mass media is assumed to be an institution that process social facts in the society. In this context, the mass media creates agenda of social facts. In other words, what is released by the mass media is important social document that portrays the real condition of the society. On the contrary, when the events are concealed, the events are considered unimportant. Meanwhile as an agent, the mass media is assumed to be a social institution taking part in the creation of public opinion and public attitude on particular issues or events. The mass media can create the agenda of mind and perception determinant on particular issues and events. What is not released by the mass media is considered unimportant for the society.

From the aforementioned description, 4 hypotheses are proposed:

**H<sub>1</sub>:** There is a difference in total frequency of news release on corporate social responsibility in mass media before and after the enactment of the man-

datory implementation of CSR.

**H<sub>2</sub>:** There is a difference in total frequency of news release on the item of “voluntary” and “mandatory” in news release of mass media.

**H<sub>3</sub>:** Mass media portrays the agreement and disagreement when CSR will be compulsorily implemented.

**H<sub>4</sub>:** Mass media appreciate CSR by mentioning the names of the companies implementing CSR, the activities performed and the output and outcome of the activities.

Different from the first and the second hypotheses, the third and fourth hypotheses are unbinding hypotheses. They are merely guidelines for the analysis.

### Methods

The study employs concurrent triangulation method (combination of qualitative and quantitative content analysis). Jenesick (2000) suggests that there are 4 basic types of triangulations. They are: (1) data triangulation; (2) investigator triangulation; (3) theoretical triangulation; and (4) methodological triangulation. Denzin (1978) in Patton (2006) informs that “there is no single method that adequately solves problems... He also proposed a final methodological principle guideline that multiple methods have to be employed in any study.”

Mass media involved in this study are the mass media in specific meaning, i.e. print media. Berelson (1952) informs that that content analysis in the era of the 1930s is used by journalistic study centered in the Journalistic School of Columbia, with the study subject of domestic events of politics, employment, crime, divorce, and sport, to identify the content of newspaper published in the USA. Beside journalistic researchers, sociological and political researchers as well as management researchers and other researchers also employ this method. In the field of marketing management, the analysis is about the description of advertisements in mass media (See, for example: Woodside (1972) who examines product image and manufacturers reflected in mass media; Wagner and Bagnos (1973) who examine women’s role image in mass media; Resnik and Stern (1977) who examine the information found in TV advertisement; So (2002) who compares the advertisements in women’s magazine in Hong Kong and

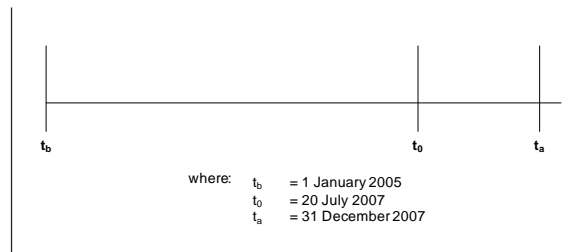
Australia; Toommanon (2003) who compares national and transnational companies’ advertisements before and after the economic crisis in Thailand; Hofman (2006) who examine the differences between advertisement mobilization in the Internet and print media; Grillo, Tokarezyk, and Hansen (2008) who examine the description of environmentally-friendly advertisements in magazines during the period of 2001 to 2005; and others)

Wright (1985) mentions that content analysis is a technique of study to identify the objective, systematic, and relevant communication content of mass media. The description and analysis may use either quantitative or qualitative procedures, or even both of them. It was further stated that objectivity requires that analysis of categories be defined clearly an operationally in order that other researchers can replicate the study with acceptable reliability level. Systematic requires that the study of relevant and related content is based on the significant categories, thus it is different from reading, watching or listening, where the readers can select each part that support their opinion. Meanwhile, relevance means that the study must be theoretically relevant.

### Population and Sampling

Sampling is crucial to all forms of content analysis (Sumser, 2001). If we want to discuss the relatively weak roles that women have in film, we cannot mention only those films in which women have weak roles. We must choose a sample that represents a population, which means in this case that we must select films that are representative of the kind of films we are talking about. According to that, the population of the study was the content of the news published nationally in the Kompas Daily, while the scope of the study was the content of the news that met the following criteria: (1) the news release contained “Corporate Social Responsibility”; and (2) the news was contained in the Kompas Daily since the initial and final process of observation, that was from 1 January 2005 to 31 December 2007 or approximately 3 (three) years. The observation took long time because the enactment of mandatory CSR in the Law of Limited Liability Enterprises had taken long time as well, since it was proposed in the form of Law Draft by the government in 12 October 2005, until the enact-

ment in 20 July 2007 (see Figure 1).



**Figure 1**  
**Time Line Data Collection**

The sampling method used in the study was saturation sampling. Saturation sampling is defined as the collection of all sample elements in a population that possesses the characteristic needed by the researcher (Black and Champion 1976). In accordance with the scope of the study mentioned above, the sample collected can be presented in the following Table 1.

**Table 1**  
**Proportion of CSR Issues in Kompas Daily**  
**(2005-2007)**

No	Publishing Area	Number	Percentage
1	Yogyakarta suplement edition	5	7.2
2	Jawa Tengah suplement edition	3	4.3
3	Jawa Timur suplement edition	3	4.3
4	Jawa Barat suplement edition	2	2.9
5	Sumbagut suplement edition	0	0.0
6	Sumbagsel suplement edition	0	0.0
7	Update edition	0	0.0
8	Nasional edition	52	81.2
	<b>TOTAL</b>	<b>69</b>	<b>100.0</b>

**Operational Definition of Variable**

Kerlinger (2006) states that the operational definition gives meaning to a variable by specifying the operations or activities needed to measure these variables. Berger (2000) adds that an operational definition of variable tells how we will measure something and forces

us to explain how we understand or interpret a concept. In this study, operational definitions are:

- a) Corporate Social Responsibility (CSR) is a sustainable commitment of business sector to ethically behave and contribute for the economic development, while improving the life quality of the employees and the family members as well as the local community and the larger society.
- b) Voluntary is an activity voluntarily implemented without demanding for any monetary reward.
- c) Mandatory is an activity compulsorily implemented to meet the prevailing regulations.
- d) Actor refers to the one who primarily implement the activity. There are 3 (three) actors that can be seen in this study: (1) the government, in this case including the House of Representatives; (2) Enterprises (private-owned/ state-owned enterprises) and foundations having the activities of CSR; and (3) Society and environment receiving the impact of the CSR activity.

- e) Activity is defined as an activity performed by an actor related with CSR.
- f) Output is the result of CSR activity performed by the enterprises (private-owned/ state-owned/ foundations) for the society and environment.

### Data Collection

The data used in the study was the news published in the Kompas Daily because of the following reasons: (1) the Kompas Daily is a national-scale newspaper; (2) the Kompas Daily is a newspaper with the highest turnover in Indonesia; (3) the Kompas Daily is an independent newspaper (neutral and impartial); and (4) the Kompas Daily has all-Indonesia coverage of both the content and the distribution. This is reflected in its long-distance printing process, its Kompas update, and the website [www.kompas.com](http://www.kompas.com). Appendix 1 summarizes Headline Kompas Daily Related with Corporate Social Responsibility.

Berelson (1952) reports that in most cases validity does not seem to be a major problem in the content analysis. With a careful operational definition and good and correct choosing of indicators, the coding sheet is assumed to measure what it should be measured. Thus, to test the validity this study use face validity. Face validity here is a judgment by scientific community that the indicator in coding sheet really measures the construct. Neuman (2000) informs that inter-coder reliability is a common type of reliability reported in content analysis. Inter-coder reliability arises when there are several observers, raters, or coders of information. This study measures reliability by calculating the value of inter-coder reliability as Holsti (1963) suggests:

$$R = \frac{2(C_{1,2})}{C_1 + C_2}$$

where:  $C_{1,2}$  = The number of category assignments on which all coder agree; and  $C_1, C_2$  = The sum of all

category assignments by all coder. The obtained results of the coding were then analyzed by chi-square statistical and descriptive analyses. Descriptive analysis was performed by contextualizing the news. Contextualization was performed by coding the consensus and difference among the text and presented some citations from the news to strengthen arguments.

### RESULT

The preparation of the coding sheet is consulted to researchers at the Center for Cultural and Popular Media Research. The objective of the consultation was to have face validity test in the coding sheet. In order to assess the face validity of the coding sheet, I submitted the coding sheet and a letter introducing my research objectives. These respondents provided feedback and qualitative comments about coding sheet in general. As a result of this procedure, I reworded some operational definition and indicator to integrate terminologies currently used by professionals (See Appendix 2 & 3). After that, with the assistance from a researcher from the Institute of Research and Community Service, Gadjah Mada University, reliability is tested. There is a difference in determining the threshold score of acceptance of reliability coefficient. Krippendorff (1980) reports that the lower limit of acceptance of reliability coefficient is 0.80; Scott in Hasrullah (2001) put it over 0.75; while Berelson (1952) put the coefficient score between 0.79 and 0.96. the calculation of reliability at this study is 0.93 or above the score proposed by Krippendorff and Scott, and between the range suggested by Berelson (See Appendix 4).

**Table 2**  
**Frequency Unit of Analysis in Kompas Daily (2005-2007)**

Item	Before Legislated	After Legislated	Total
<b>Corporate Social Responsibility</b>	50	28	78
<b>Voluntary</b>	4	12	16
<b>Mandatory</b>	21	40	61
<b>Total</b>	75	80	155

## DISCUSSION

### “Corporate Social Responsibility”, “Voluntary”, and “Mandatory”

The testing of the first and second hypotheses used chi-square analysis. Siegel and Castellan (1988); Cooper and Schindler (2006) inform that chi-square analysis is used in the testing that uses nominal data. The technique tests the difference between the distribution of sample data and expected distribution.

**H<sub>1</sub>** : There is a difference in total frequency of news release on corporate social responsibility in mass media before and after the enactment of the mandatory implementation of CSR. ( $c^2 = 6.025$  ;  $d.f. = 1$  ;  $n = 78$ ;  $Asymp.Sig = 0.013$ )

**H<sub>2</sub>** : There is a difference in total frequency of news release on the item of “voluntary” and “mandatory” in news release of mass media. ( $c^2 = 27.000$  ;  $d.f. = 1$  ;  $n = 75$ ;  $Asymp.Sig = 0.000$ )

With confidence level of  $\alpha = 5\%$ , the first and second alternative hypothesis were supported by the collected data (See Appendix 5).

### Agreement and Disagreement of Corporate Social Responsibility

In the discussion of the Law Draft about Limited Liability Companies, there was a debate about whether it was necessary to regulate CSR. The classical debate resulted from: (1) the principle of the corporation. Naturally, corporation is established with the objective of maximal profit, rather than altruism. It means that CSR is a betrayal to the shareholders; and (2) related to the law enforcement. With the prevailing legal construction, the legal status has made the corporation survive forever (except when it goes bankrupt). In this case, it is possible that a corporation earns unlimited profit. However, when it is faced up to a problem, they are liable only as much as the invested capital. It is also stated that corporation established in a particular jurisdiction serves for the benefits of the society where it operates. In other words, it is necessary to have a change in law of corporation establishment in order to

provide social justice. The assets owned by the corporation are no longer personal assets. Instead, it has to be used to give public benefits especially for the marginalized people as suggested by the justice theory suggested by John Rawls. Still in relation with the legal construction, the more comprehensive interpretation of article 304 KUHP concerning “leaving someone in despair....” can also be applied as the penal sanction for corporation (Kompas 15/08/2007). With regard to the sanction, it is interesting to know what was released in the Kompas Daily (16/11/2007), where the Attorney General, Hendarman Supandji, convinced that the case of Lapindo Mud has caused environmental damage and thus committed a crime by corporation and deserved both civil and criminal penalties (Kompas 15/08/2007).

The debate about whether it is necessary to have mandatory CSR is reflected in the news release in the Kompas Daily. Most stakeholders that consisted of academicians, government officials, and legislative members agreed with the matter. For example, Paul Rahmat, an academician who had internship period in a company (Kompas 02/08/2007), stated that the experience had shown that voluntarily implemented CSR did not run smoothly, or even failed. In other words, he stated that voluntary CSR would not be effective. Meanwhile, those who did not agree with mandatory CSR were mostly administrators of the associations. For example, Arif Siregar (Executive Director of Indonesia Mining) questioned why mandatory CSR was merely enforced in the corporations having business in natural resource, which according to him, the government had used dual standard. Jeffrey Mulyono (Chief of Indonesia’s Coal Mining Association) questioned cynically whether in the decision making of mandatory CSR had undergone academic analysis. MS Hidayat (General Chairman of Indonesia Chamber of Commerce and Industry) stated that the specified amount of the cost allocated for mandatory CSR can be troublesome in investment climate. Hariyadi Sukamdani (Vice General Chairman of Indonesia Chamber of Commerce and Industry) that there had been a *lex specialis* in the Law 40/2007.

The debate showed that there were 2 probabilities why the administrators of the associations refused the program. The first probability was that what they articulated represented a pure motivation for their or-

ganizational wellbeing. The second probability was that they had hidden interests resulting from their ownership of particular corporations in the associations. This is because the regulation of CSR is not only made in Indonesia, but such countries as Australia, Canada, France, Germany, Netherland, England, and the USA had adopted the code of conduct of CSR that include the aspects of environment, industrial relation, gender, corruption, and human rights). Likewise, England has also regulated CSR (Kompas, 07/23/2007 & 08/15/2007). When finally regulation of CSR was agreed and included in the limited liability corporation law, there had been some compromise between the government, businesspersons, and legislature. The compromise was made when approximately one week before the enactment of the law, jointly the Indonesian Chamber of Commerce and Industry (KADIN) and some associations made a statement rejecting the regulations of CSR. In complete form, CSR was included in Article 74 paragraphs 1 to 4 of stated the following:

“Article 74 Paragraph 1 of the Law suggests that the corporations having business in the fields related to natural resource exploitation are obliged to implement social and environmental responsibility. This is what is then called corporate social responsibility (CSR). Article 2 suggests that social and environmental responsibility of corporations are mandatory for the limited liability corporations and has to be specially calculated and allocated as the cost spent properly and fairly. Article 3 states that limited liability corporation that neglect the responsibility as stated in Article 1, the corporation deserves penalty as regulated in the law. Article 4 states further explanation on social and environmental responsibility is regulated by the government regulation”. (Kompas, 07/21/2007).

The compromises were as follow: (1) in the Legal Draft proposed, the amount cost of CSR had been specified (the amount has been specified in percentage of the company's profit). However in the passed Law, the amount was not specified. In an interview, Akil Mochtar (Chairman of Special Committee of Limited Liability Corporation Legal Draft) stated that the allocated amount of CSR is individually determined by the individual company by considering the principle of fairness and properness; (2) initially, in the legal draft, mandatory CSR was applied for all corporations operating in Indonesia. However, when it was passed

as a law, mandatory CSR was required only from corporations having business in natural resource exploitation; (3) CSR can be included the corporation (calculated as cost). In the legal draft, CSR was not classified as cost, but rather it was calculated based on the percentage of the net profit of the company.

### Implementing Corporate Social Responsibility

As reported by the Kompas Daily, there are 10 corporations put on the headlines: “Arrangement of CSR in Telkom” (Kompas, 03/08/2006); “BNI Write Off Non Performing Loan of Rp. 2 Billion” (Kompas, 05/26/2006); “CSR Charity Flew to DIY, PT MAP (Mitra Adi Perkasa) Gave Charity to the Casualties of the Earthquake (Kompas, 10/13/2006); “Indosat gave charity to SDN Brosot” (Kompas, 11/25/2006); Sari Husada allocated Rp. 4.5 billion for CSR” (Kompas, 06/27/2007); “Garuda Allocated Rp. 2.3 Billion of Profit for PKBL” (Kompas, 12/28/2006); “BI (Bank Indonesia) Yogya only Paid for the Feasibility Study” (Kompas, 11/17/2007); “BI Gave Charity to the Craft Village Manding” (Kompas, 11/21/2007); “HP (Hewlett Packard) Freely Gave Computers for SD Sriharjo” (Kompas, 07/16/2007); “Receiving the Scholarship from Komatsu Indonesia” (Kompas, 12/28/2007). Beside it was put in title of the news, the names of the corporations were also put in the body of the news of the Kompas Daily. The names of the companies, either state or private-owned corporations, and also foundations are presented in the following Table 3.

Not all companies, private-owned and state-owned, or foundations in Table 3 were put in the news release of the Kompas Daily although they had implemented CSR. PT Nusa Halmahera Minerals (Kompas, 10/26/2006); PT Aneka Tambang (Persero) Tbk. (Kompas, 10/26/2006 and 12/10/2007); Hasi (Hardaya Aneka Shoes Indonesia) sub contractor of NIKE (Kompas, 08/04/2007); PT Freeport (Kompas, 10/04/2006., 08/02/2007., 08/04/2007 and 12/10/2007); PT Newmont (Kompas, 10/04/2006); and the companies related to the mud flood of Lapindo were negatively put in the news release in the Kompas Daily. With regard to the mud flood of Sidoarjo, the government has taken the necessary steps. Some steps have been taken by the government to overcome this problem. However, the government policy sometimes is left far be-

hind.

### **Activity of Corporate Social Responsibility**

The classification of the activities is presented in Table 4. From the aforementioned in Table 4, it was apparent that the programs of CSR have been implemented in the activities related to the corporate social responsibility (79 activities) and corporate environmental responsibility (13 activities). There some rationales such as: (1) environment gives no reaction to any improper exploitation, which is different from human, whose protest may result in the corporate instability; (2) management of human (social) gets higher priority because they potentially cause conflict to the corporation; and (3) environment has not been categorized into one of the corporate stakeholders.

### **Relationship between Location of Company and Society/Environment**

Nearly all companies (private-owned and state-owned) and foundations put in the news release of the Kompas Daily have implemented CSR activities for the neighboring society. Only some companies implement CSR activities for the societies located far from the companies' site, usually in the form of disaster aids (earthquake, refugee of volcano eruption), soft loan for natural conservation, partnership with tobacco farmers, partnership with cigarette manufacturers, and refusal against the persons suspected for corruption. Most CSR were performed for the societies living in distant locations (reforestation, paper recycling, composting, and sustainable soft loan).

### **Output of Corporate Social Responsibility**

It was not specifically mentioned about the output and the outcome of CSR put in the news release. Probably this resulted from the fact that CSR is a relatively new program. Thus it has not been clear what significant output or outcome it will produce (except for social health such as free dental examination, free dental maintenance, campaign of hand cleansing, promotion of breastfeeding, planned parenthood campaign, revitalization of POSYANDU, and also the activities related to physical development and infrastructure, such as

drainage of 136 m, sport facilities, infant nursing homes, lactation corner for employees, scholarship, etc.). One of the matters specifically mentioned in the news release were the allocated sum of money for CSR, in monetary unit and in percentage of the total profit earned.

## **CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS**

### **Conclusions**

The objective of this study is to describe how mass media put CSR issue into the news. The results show that there was different number of frequency of "corporate social responsibility" item between before and after the mandatory implementation of CSR. Likewise was the number of item "mandatory" and "voluntary". Mass media also described the agreement and disagreement of the legalization of mandatory implementation of CSR (either mandatory or voluntary). Although it was finally agreed, the agreement was obtained by some compromises among the involved actors. It was apparent in mass media that CSR tended to be mandatory than voluntary. However, it was expressed in opinion column, rather than editorial column.

There were 51 company names put in the news title and the news body (private-owned, state-owned, and foundation). Of all company names mentioned, some of them had fully implemented CSR, but others only less optimally implemented CSR. Mass media also put news release of CSR activities implemented by companies. Although not explicitly, CSR activities were implemented by companies in the neighboring areas. There were some the activities targeting for the societies distant from the company site, but they were only for disaster aids or activities related to environment such as marine conservation, reforestation, healthy village program, and drainage.

### **Limitations and Suggestions**

Only one print media was used, the Kompas Daily, which is a national general newspaper (not newspaper special for economy). It will be better if the study used more print media and used economic newspaper for comparison. In addition, the use of electronic media will give more comprehensive analysis. Furthermore,



the analysis used in the study was only content analysis. It will be better that semiotic analysis, discourse analysis, and framing analysis is also used to identify the tendency of news release about CSR.

To have a better result, in future study we have to: identify the extent to which mass media can transform/ affect the behavior of society or stakeholder of corporation, relationship between implementation of CSR and corporate image, as well as relationship between CSR with corporate financial performance.

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## APPENDIX

**Table 3**  
**CSR Issue by Corporate Name and Publishing Date (2005-2007)**

No	Corporate Name	Publishing Date
1.	Aneka Tambang	10/26/2006 12/10/2007
2.	Apac Inti Corpora	08/04/2007
3.	Astra International	08/04/2007
4.	Austindo Nusantara Jaya	08/04/2007
5.	Avon Indonesia	08/04/2007
6.	Bahari Makmur Mandiri	12/10/2007
7.	Bank Indonesia	11/17/2007 11/21/2007
8.	Bina Swadaya	08/04/2007
9.	BNI	05/24/2006 05/26/2006
10.	Bogasari	05/20/2006 09/13/2006
11.	British Petroleum Indonesia	08/04/2007
12.	Citibank	08/04/2007
13.	Freeport Indonesia	10/04/2006 08/02/2007 08/04/2007 12/10/2007
14.	Garuda Food	08/04/2007
15.	Garuda Indonesia Airways	12/28/2006
16.	HASI (Hardaya Aneka Shoes Indonesia) sub kontraktor NIKE	08/04/2007
17.	Hewlett Packard	07/16/2007
18.	Hongkong and Shanghai Banking Corporation	02/15/2007
19.	Inco	05/20/2006 09/08/2006
20.	Indofood Sukses Makmur	09/07/2006 05/20/2007
21.	Indosat	11/25/2006
22.	Kaltim Prima Coal	12/06/2005 09/08/2006 08/04/2007
23.	Kelian Equatorial Mining	08/04/2007
24.	Komatsu	12/28/2007
25.	Kompas Gramedia	09/10/2005 09/08/2006

		09/18/2006
		08/04/2007
26.	Lapindo (kasus Lumpur panas di Sidoarjo)	06/29/2006
		10/04/2006
		10/26/2006
		03/24/2007
		03/27/2007
		08/15/2007
		11/16/2007
27.	Lubis, Santosa, Maulana Law Office	09/09/2006
28.	McKinsey & Company	08/04/2007
29.	Medco Energi	09/07/2006
30.	Mitra Adi Perkasa	10/13/2006
31.	Nagasakti Paramashoes Industri	08/04/2007
32.	Nestle Indonesia	12/06/2005
33.	Newmont Pasific Nusantara (Newmont)	09/08/2006
		10/04/2006
		08/04/2007
		12/10/2007
34.	Nusa Halmahera Mineral (NHM)	10/26/2006
		11/21/2007
35.	Osaka (Oriental Samudera Karya)	11/16/2007
36.	Pertamina	03/13/2006
37.	Perusahaan Listrik Negara	11/21/2007
38.	Pupuk Sriwijaya	09/19/2006
39.	Riau Andalan Pulp and Paper	10/01/2007
40.	Rio Tinto Indonesia	08/04/2007
41.	Roche Indonesia	08/04/2007
42.	Sampoerna HM	10/03/2005
		05/20/2006
43.	Sari Husada	06/27/2007
44.	Semen Gresik	09/08/2007
		11/10/2007
45.	Shell Companies Indonesia	06/24/2006
		08/04/2007
		09/10/2007
46.	Telkom	03/08/2006
		08/04/2007
		09/08/2007
47.	Total	05/25/2007
48.	Unilever	09/10/2005
		03/13/2006
		09/09/2006
		08/04/2007
49.	Bali Fokus Foundation	08/04/2007
50.	Mitra Bali Foundation	08/04/2007
51.	Sultan Iskandar Muda Foundation	08/04/2007

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**Table 4**  
**CSR Activity Issue by Corporate at Kompas Daily (2005-2007)**

No	Activity	Corporate Name
<b>1.</b>	<b>Social Responsibility</b>	
a.	Education	Unilever
b.	Education campaign	
c.	Scholarsip	
d.	Training for soybean farmer	
e.	Training for employee abroad	
f.	Physical exercise facilities for employee	
g.	Baby treated room for employee	
h.	Suck on the breast room for employee	
i.	Free tooth examined	
j.	Education for tooth examined	
k.	Washed hands campaign	
l.	Mother's milk campaign cooperation with UNICEF	
m.	Family planning campaign cooperation with BKKBN	
n.	POSYANDU revitalization	
a.	Scholarship	Sampoerna HM
b.	Quiz contest in mathematics and natural science, art of painting, article, calligraphy	
c.	Training for teacher	
d.	Business partner on tobbaço	
e.	Business partner on cigarette	
f.	Guidance and counseling for member of society	
g.	Guidance and counseling for children	
h.	Providing the library	
i.	Sampoerna Rescue	
a.	Constructing a new school and dormitory	Kelian Equatorial Mining
b.	Constructing church and sport fair	
c.	Renovate old building	
d.	Acces road construction	
e.	Rural electrification construction	
f.	Assistance for several group of farmer	
a.	Constructing a parking lot for tourist destination in Manding tourism village	Bank Indonesia
b.	Constructing Automated Teller Machine (ATM) for tourist destination in Manding tourism village	
c.	Constructing a new lavatory for tourist destination for tourist destination in Manding tourism village	
d.	Constructing a new portal for tourist destination for tourist	

	destination in Manding tourism village	
e.	Feasibility study of tourist destination i in Manding tourism village	
f.	Completing public building in Manding tourism village	
g.	Constructing health working unit in Manding tourism village	
a.	Micro and medium credit finance	Telkom
b.	Scholarship	
c.	Natural disaster donation	
d.	Internet infrastructure as many as 83.000 school	
e.	Training of technology and communication	
a.	Education	Kaltim Prima Coal
b.	Public health	
c.	Supporting micro and middle enterprises	
d.	Improving infrastructure	
e.	Capacity building in community and government administration	
a.	Public health	Sari Husada
b.	Education (constructing elementary school Sangrahan 2 and Pertiwi kindergarten)	
c.	Improving community economy	
d.	Communal housing for employee	
a.	Drinking milks campaign	Nestle Indonesia
b.	Free public healt	
c.	Blood donor	
a.	Training for bakery	Bogasari
b.	Business partner on wheat	
c.	Training for making that related with wheat, as if martabak (thick folded crepe filled with spices and pieces of meat).	
a.	Donation as many as 13 unit computer at Sriharjo Elementary School	Hewlett Packard
b.	Computer laboratory at Sriharjo Elementary School	
c.	Physics competition all Jabotabek	
a.	Establish academy engineering at Soroako	Inco
b.	Endeavoring to archive prosperity at Soroako	
a.	Micro and medium credit finance	Garuda Indonesia
b.	Scholl contribution aid for very poor family	
-	Scholarship	Indofood
-	Donation for Merapi evacuation	Bank BNI
-	Donation for Yogyakarta earthquake disaster	Mitra Adi Perkasa

-	Provisioning means of education	Indosat
-	Refusal corruption case	Lubis, Santosa, Maulana Law Office
-	Scholarship	Komatsu
-	Reduction poverty	Riau Andalan Pulp & Paper
-	POSYANDU cadre extension	Shell Companie Indonesia
-	Efficient use of employee	Apac Inti Corpora
-	Community endeavor and awareness using fair trade	Mitra Bali Foundation
-	Establish multicultural and plurality institution Sultan Iskandar Muda Foundation	Pendidikan
-	Socialization and prevention of breast cancer	Avon Indonesia
-	Tuberculosis examination at some area in Kalimantan Timur	Rio Tinto Indonesia
-	Blood donor	McKinsey & Company
-	Holding public consultation when making Environmental Impact Statement of Java Ocean	British Petroleum Indonesia
<b>2.</b>	<b>Environment Responsibility</b>	
a.	Agrotourism	Kaltim Prima Coal
b.	Agribusiness	
c.	Seedling cultivation of rare plant	
a.	Environment protection	Unilever
b.	Cooperative program to clean Brantas river	
a.	Paper recycling	Astra Internasional
b.	Turn rubbish organic into compost	
-	Bali ocean conservation	McKinsey & Company
-	Reforestation	Sampoerna HM
-	Healthy village on Cisalak Bogor	Roche Indonesia
-	Lend money using conservation parameter Hongkong and Shanghai Banking Corporation	
-	Building a new drainage basin as far as 136 m	Bank Indonesia
-	Providing food programm	Kelian Equatorial Mining
-	Industrial cesspool management	Bali Fokus Foundation

No	Colomn	Writer	Headline	Format	Page	Date	Day
1	Metropolitan	Ryan Kiryanto	Konsolidasi Perbankan dan Posisi Pemangku Kepentingan	Opinion	27	17-Feb-05	Thursday
2	Humaniara	TAV	Kilasan Ekonomi, Indonesia Belum Punya Standar CSR	Features	14	7-Apr-05	Thursday
3	Umum	Antara/MON	Konsep Kepedulian, Tanggung Jawab Sosial Bukan Beban Bagi Perusahaan	Features	15	10-Sep-05	Saturday
4	Edisi Jatin	DO5	Beasiswa Pendidikan, Menanti Tindak Lanjut Program CSR	Features	8A/B	3-Oct-05	Monday
5	Humaniara	EVY	Libatkan Kalangan Dunia Usaha, Gerakan Indonesia Sehat Hadapi Tantangan Berat	Features	13	6-Dec-05	Tuesday
6	Edisi Jaber	bay	Bisnis Sekilas, Penataan CSR Telkom	Features	2/B	8-Mar-06	Wednesday
7	Edisi Jateng & DIY	BEN	Tanggung Jawab Sosial Harus Dihubungkan, Landasan Fundamental Pertumbuhan Berkeanjutan	Features	2/B	13-Mar-06	Monday
8	Edisi Jateng & DIY	ben	Manajemen Usaha, Mutlak, Tanggung Jawab Sosial Perusahaan	Features	7/C	13-Mar-06	Monday
9	Teropong	Andi Suruji/ Arduhan Novianto	Bisnis dan "Corporate Philantropy"	Opinion	44	20-May-06	Saturday
10	Edisi Jateng & DIY	BEN	Lesehan Malioboro, BNI Bantu Pengungsi Merapi	Features	2/B	24-May-06	Wednesday
11	Bisnis & Keuangan	TAV	Aksi Korporasi, BNI Hapus Tagih Kredit Seuihi Rp 2 Trilyun	Features	19	26-May-06	Friday
12	Humaniara	GSA	Corporate Social Responsibility, Kesehatan Belkm Jadi Prioritas Pertama Perusahaan	Features	13	24-Jun-06	Saturday
13	Opini	Abis A. Nugroho	Triple Bottom Line	Opinion	6	29-Jun-06	Thursday
1	Metropolitan	Ryan Kiryanto	Konsolidasi Perbankan dan Posisi Pemangku Kepentingan	Opinion	27	17-Feb-05	Thursday
2	Humaniara	TAV	Kilasan Ekonomi, Indonesia Belum Punya Standar CSR	Features	14	7-Apr-05	Thursday
3	Umum	Antara/MON	Konsep Kepedulian, Tanggung Jawab Sosial Bukan Beban Bagi Perusahaan	Features	15	10-Sep-05	Saturday
4	Edisi Jatin	DO5	Beasiswa Pendidikan, Menanti Tindak Lanjut Program CSR	Features	8A/B	3-Oct-05	Monday
5	Humaniara	EVY	Libatkan Kalangan Dunia Usaha, Gerakan Indonesia Sehat Hadapi Tantangan Berat	Features	13	6-Dec-05	Tuesday
6	Edisi Jaber	bay	Bisnis Sekilas, Penataan CSR Telkom	Features	2/B	8-Mar-06	Wednesday
7	Edisi Jateng & DIY	BEN	Tanggung Jawab Sosial Harus Dihubungkan, Landasan Fundamental Pertumbuhan Berkeanjutan	Features	2/B	13-Mar-06	Monday
8	Edisi Jateng & DIY	ben	Manajemen Usaha, Mutlak, Tanggung Jawab Sosial Perusahaan	Features	7/C	13-Mar-06	Monday
9	Teropong	Andi Suruji/ Arduhan Novianto	Bisnis dan "Corporate Philantropy"	Opinion	44	20-May-06	Saturday
10	Edisi Jateng & DIY	BEN	Lesehan Malioboro, BNI Bantu Pengungsi Merapi	Features	2/B	24-May-06	Wednesday
11	Bisnis & Keuangan	TAV	Aksi Korporasi, BNI Hapus Tagih Kredit Seuihi Rp 2 Trilyun	Features	19	26-May-06	Friday
12	Humaniara	GSA	Corporate Social Responsibility, Kesehatan Belkm Jadi Prioritas Pertama Perusahaan	Features	13	24-Jun-06	Saturday
13	Opini	Abis A. Nugroho	Triple Bottom Line	Opinion	6	29-Jun-06	Thursday



29	Edisi Jateng & DIY	Romi Febriyanto Saputro	Fasilitas Umum, Mewujudkan Halte Kota yang Ramah Infomasi	Opinion	10/	13-Feb-07	Tuesday
30	Bisnis & Keuangan	TAV	Perbaikan, Lingkungan Jadi Syarat Pem berian Kredit	Features	19	15-Feb-07	Thursday
31	Opini	Eddie Riyadi	Tanggung Jawab Bisnis Terhadap HAM	Opinion	6	22-Mar-07	Thursday
32	Fokus	Sri Hartati Sambadi	Bencana Lumpur Lapindo, Jangan Lagi Mereka Ditinggalkan	Opinion	33	24-Mar-07	Saturday
33	Edisi Jateng & DIY	Rahmat Arifin	Kota Pendidikan yang Gelisah	Opinion	4/D	27-Mar-07	Tuesday
34	Kilas Parodi	Samuel Mula	Kilas Parodi, Jadilah Jantan	Features	19	6-May-07	Sunday
35	Edisi Jabar	Dwi Joko Widhiyanto	Forum, Rehabilitasi DAS Citarum	Opinion	4/D	24-May-07	Thursday
36	Humas/ra	ELN	CSR Dibuatkan Payung Hukum, Program Ini Bisa Diarahkan untuk Mencapai Tujuan Pembangunan Milenium	Features	13	25-May-07	Friday
37	Inspiratoriah		Buruk, Laporan ILO Tak Menyentuh Gambaran Riel	Features	35	28-May-07	Monday
38	Edisi Jateng & DIY	Ery Briktyani	Perlu Aliansi Keloh Dana CSR, Pengentasan Kemiskinan Harus Mempertimbangkan Kearifan Lokal	Features	2/B	11-Jun-07	Monday
39	Edisi Jateng & DIY	ENY	Sosial Perusahaan, Sari Husada Anggukan Rp. 4,5 Miliar untuk CSR	Features	2/B	27-Jun-07	Wednesday
40	Edisi Jateng & DIY	ENY	Teknologi, HP Bantu Komputer untuk SD Sriharjo	Features	2/B	16-Jul-07	Senen
41	Laporan Utama	DAY/TAV	Pemerintah Diharapkan Lebih Bijak Atur CSR, Sebaliknya Diimbangi dengan Insentif berupa Pengurangan Pajak	Features	1	21-Jul-07	Saturday
42	Laporan Utama	Wisnu Nugroho	Wapres: Investor Tidak Perlu Khawatirkan CSR, Pengusaha Berharap Tidak Bergulir Seperti Bola Liar	Features	1	22-Jul-07	Sunday
43	Analisis Ekonomi	Bradjoto	Analisis Ekonomi, Tanggung Jawab Sosial Korporasi	Opinion	1	23-Jul-07	Monday
44	Tajuk Rencana		Tajuk Rencana, Tanggung Jawab Sosial Sosial Perusahaan	Features	6	23-Jul-07	Monday
45	Bisnis & Keuangan	DIIMNU	Negara Dirubi Berstandar Gendh, CSR Untuk Membangun Hubungan Baik	Features	17	23-Jul-07	Monday
46	Opini	Budiarto Danujaya	Disinvestasi Publik	Opinion	6	2-Aug-07	Thursday
47	Opini	Paul Rahmat	Tanggung Jawab Sosial Korporasi	Opinion	6	2-Aug-07	Thursday
48	Fokus	St. Sularto	Perusahaan Sebagai Agen Perubahan	Opinion	33	4-Aug-07	Saturday
49	Fokus	Ambrosius Harto	Kemirraan, CSR, Agar Semua Senang	Opinion	33	4-Aug-07	Saturday
50	Fokus	St. Sularto	Agen Perubahan, Konsisten, Mandiri, Kontestual	Opinion	34	4-Aug-07	Saturday
51	Fokus	Ahmad Arif & Benny Dwi Koestanto	Pemberdayaan Perajin, Perdagangan yang Berkeadilan, Mungkinkah?	Opinion	36	4-Aug-07	Saturday
52	Fokus	Rien Kintari dan Khairina	Tanggung Jawab Sosial CSR, Investasi Jangka Panjang	Opinion	36	4-Aug-07	Saturday
53	Fokus	Tri Harijono	Pemberdayaan Masyarakat, CSR Jangan Dipandang Demea	Opinion	37	4-Aug-07	Saturday
54	Fokus	Sri Hartati Sambadi	Kapitalisme, Etika Sosial Perusahaan Multinasional	Opinion	38	4-Aug-07	Saturday
55	Opini	Meysukh Gend-	Meregulasi Gagasan CSR	Opinion	6	10-Aug-07	Friday

56	Teropong	Mukti Fajar ND	Tindakan Amoral Korporasi?	Opinion	37	15-Aug-07	Wednesday
57	Teropong	Mulyadi Sumarto	Ekonomi, CSR Layaknya Buah Simalakama	Opinion	37	15-Aug-07	Wednesday
58	Edisi Jatim	BEE	Aplikasi CSR, Harus Ada Peraturan Pemerintah	Features	2/B	8-Sep-07	Saturday
59	Bisnis & keuangan	Dedi Muhtadi	Kilas Ekonomi, Lima Perusahaan Menangkan CSR Asia	Features	18	1-Oct-07	Monday
60	Edisi Jabar	LSD	Terapkan Prinsip Saling Memberi dan Menerima, Dana Olahraga Bisa Dimasukkan dalam Program CSR	Features	12/L	1-Oct-07	Monday
61	Edisi Jatim	Teguh Santoso	Pencemaran dan "Corporate Social Responsibility"	Opinion	4/D	4-Oct-07	Thursday
62	Edisi Jateng & DIY	WKM	Lesehan Malioboro, Masyarakat Miskin Belum Nikmati Manfaat CSR	Features	2/B	2-Nov-07	Friday
63	Edisi Jateng & DIY	Bakdi Soemanto	CCR	Opinion	4/D	10-Nov-07	Saturday
64	Politik & Hukum	Jos/NOW/APA/a14	Lumpur Lapindo Bentuk Kejahatan Lingkungan, Aksi Pemblokiran Tuntut Ganti Rugi	Features	3	16-Nov-07	Friday
65	Edisi Jateng & DIY	ENY	Penelitian, BI Yogya Hanya Biyai Studi Kelayakan	Features	1/A	17-Nov-07	Saturday
66	Bisnis & Keuangan	A14	Peraturan, PP Diharap Perjelas Definisi Tanggung Jawab Sosial	Features	19	21-Nov-07	Wednesday
67	Edisi Jateng & DIY	PRA/ ENY	BI Bantu Sentra Kerajinan Manding, Proyek Nonfisik Akan Terus Dikembangkan untuk Para Perajin	Features	2/B	21-Nov-07	Wednesday
68	Edisi Jateng & DIY	H. Ngadianto	Pasir Besi VS Tanggung Jawab Sosial	Opinion	4/D	10-Dec-07	Monday
69	Edisi Jateng &	WKM	Regol, Terima Beasiswa Yayasan Komatsu	Features	3/C	28-Dec-07	Friday

### Appendix 2 Coding Sheet

1. Headline : \_\_\_\_\_
2. Day : \_\_\_\_\_
3. Date : \_\_\_\_\_
4. Page : \_\_\_\_\_
5. Writer : \_\_\_\_\_

6. Match between the headline and the text  
 *Appropriate*  
 *Not Appropriate*
7. Source of news  
 *Press releasel*  
 *Observationl*  
 *Citation*
8. Format of news  
 *Straight newsl*  
 *Featuresl*  
 *In-depth*
9. In the news, there are word/ item of CSR,  
voluntary, manadatory  
 *Yes (How many: \_\_\_\_\_)*  
 *No*
10. In the news, there are any names of company  
implementing CSR  
 *Yes (\_\_\_\_\_)*  
 *No*
11. In the news, there are any CSR activities  
implementing by company  
 *Yes (\_\_\_\_\_)*  
 *No*
12. Relatedness of CSR activities to social and  
environmental aspects  
 *Sociall*  
 *Environmental*
13. Location of CSR activity  
 *Around the firml*  
 *Far from the firm*  
 *Not mention*
14. Output of CSR activity  
 *Reportedl*  
 *Not reported*

### Appendix 3 Coding Sheet Explanation

1.	Headline	: write the headline of the news	<input type="checkbox"/> 1 <input type="checkbox"/> 0
2.	Day	: write the day when the news was released	<input type="checkbox"/> 1 <input type="checkbox"/> 0
3.	Date	: write the date when the news was released	<input type="checkbox"/> 1 <input type="checkbox"/> 0
4.	Page	: write the page on which the news was released	<input type="checkbox"/> 1 <input type="checkbox"/> 0
5.	Writer	: write the writer of the news	<input type="checkbox"/> 1 <input type="checkbox"/> 0
6.	Match between the headline and the text	<i>Match: there is no important difference between headline and the body of text</i>	<input type="checkbox"/> 0 <input type="checkbox"/> 0
7.	Source of news	<ul style="list-style-type: none"> <li>· <i>Press release: an official statement giving information to journalist</i></li> <li>· <i>Observation: the process of watching something before writing to the news</i></li> <li>· <i>Citation: the act of quoting something that another journalist written.</i></li> </ul>	<input type="checkbox"/> 0 <input type="checkbox"/> 0
8.	Format of news	<ul style="list-style-type: none"> <li>· <i>Straight news: the format of writing that put important and actual events in advance so that readers can be informed important matters of the facts to be revealed.</i></li> <li>· <i>Features: the news with interesting presentation of the fact.</i></li> <li>· <i>In-depth: the writing that deeply analyse an event.</i></li> </ul>	<input type="checkbox"/> 0 <input type="checkbox"/> 0
9.	In the news, there is a word of CSR, voluntary, manadatory	<ul style="list-style-type: none"> <li>· <i>Unit analysis might include a word, an item, a sentence, or a paragraph. Unit analysis is actually counted and assigned to catagories.</i></li> </ul>	<input type="checkbox"/> 0 <input type="checkbox"/> 0
10.	In the news, there are any names of company implementing CSR	<ul style="list-style-type: none"> <li>· <i>CSR is a sustainable commitment of business sector to ethically behave and contribute for the economic development, while improving the quality of life of the employees and the family members as well as the local community and the larger society.</i></li> <li>· <i>Unethical is the firm behavior that is not in accordance with the prevailing norms and regulations (i.e., collusion with bureaucrats, fraud, non-respect of agreements, unfair attitude toward, and treatment of, stakeholder)</i></li> </ul>	<input type="checkbox"/> 0 <input type="checkbox"/> 0
11.	In the news, there are any CSR activities implementing by company	<i>Clear enough</i>	<input type="checkbox"/> 0 <input type="checkbox"/> 0
12.	Relatedness of CSR activities to social and environmental aspects	<ul style="list-style-type: none"> <li>· <i>Social is related to employees, surrounding community, supplier, customer (human).</i></li> <li>· <i>Environment is related to other than human)</i></li> </ul>	<input type="checkbox"/> 0 <input type="checkbox"/> 0
13.	Location of CSR activity	<ul style="list-style-type: none"> <li>· <i>Measured from the distance between the corporate location and location of CSR</i></li> </ul>	<input type="checkbox"/> 0 <input type="checkbox"/> 0
14.	Output of CSR activity	<ul style="list-style-type: none"> <li>· <i>Resulting output of CSR activity and/ or unethical behavior for the society and environment</i></li> </ul>	<input type="checkbox"/> 0 <input type="checkbox"/> 0

**Appendix 4**  
**Inter Coder Reliability**

No	Coder-1	Coder-2	Value
			Coder-1 = Coder-2 ? 1 Coder-1 ≠ Coder-2 ? 0
1	1	1	1
2	1	1	1
3	1	1	1
4	1	1	1
5	1	1	1
6	1	1	1
7	1	1	1
8	1	0	0
9	1	1	1
10	1	1	1
11	1	1	1
12	1	1	1
13	1	1	1
14	1	1	1

$$R = \frac{2(C_{1,2})}{C_1 + C_2}$$

$$= 2(13) / (14+14) = 0,93$$

**Appendix 5**  
**SPSS Output**

**NPar Tests**  
**Chi-Square Test**

**CSR**

	Observed N	Expected N	Residual
Before	50	39.0	11.0
After	28	39.0	-11.0
Total	78		

**Test Statistics**

	CSR
Chi-Square <sup>a</sup>	6.205
df	1
Asymp. Sig.	.013

a. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 39.0.