

Analysis of Corporate Social Responsibility (CSR) reports during the Covid-19 pandemic at Pertamina Laksda Adisucipto Yogyakarta

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ABSTRACT

The Indonesian government is working hard to reduce the impact of the spread of Covid-19. Of course, this requires support and encouragement from the Institution/private sector with adequate funding capacity. One of the SOEs that contributes actively in this funding sector is PT Pertamina (Persero). One of these studies aims to find out the Corporate Social Responsibility (CSR) report during the Covid-19 Pandemic at Pertamina Laksda Adisucipto Yogyakarta. The population in this study were all Pertamina Laksda Adisucipto Yogyakarta CSR reports, while the sample was Pertamina Laksda Adisucipto Yogyakarta CSR reports during the Covid-19 pandemic in 2021. Data collection methods were through interviews, documentation, and literature study. The data analysis used is semiotic analysis through the descriptive analytic paradigm of the meaning of symbols, words and sentences in Pertamina Laksda Adisucipto's CSR report in Yogyakarta. The results of the study show that there are programs that are fully diverted to efforts to handle Covid-19 in the City of Yogyakarta in 2021. This condition is a synergy between the Yogyakarta City Government and company managers for efforts to handle Covid-19 through the distribution of funds and food.

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1. Introduction

From 2019 to 2021, in Indonesia in particular and in particular the world experienced a global pandemic of Covid 19 which started from Wuhan, China, which spread to almost all countries in the world. This pandemic caused millions of people to die almost all over the world. Apart from the loss of life, other sectors were also affected (Sohrabi et al., 2020). Countries in the world are experiencing difficulties in the economic and security fields. The implementation of Lockdown, in order to anticipate the spread of Covid 19, was carried out by several countries in the world (Lau et al., 2021). Several credible research institutes in the world predict the bad impact of the spread of this epidemic on the global economy. For Indonesia itself, the Minister of Finance, Sri Mulyani Indrawati predicts economic growth in the worst scenario could reach minus 0.4%. Among the forms of efforts that are called for and carried out by the world to reduce the spread of this epidemic are social or physical distancing (Lu & Huh, 2020). But unfortunately this movement has an effect on the decline in overall economic activity.

It was stated by Tisdell (2020) that the lockdown activity is part of the legislation contained in Law Number 6 of 2018 concerning Health Quarantine which discusses Health Quarantine at Entrances and in the region carried out through disease observation activities and risk factors. Public

Health on transportation means, people, goods, or the environment, as well as responses to Public Health Emergencies in the form of Health Quarantine actions. This lockdown activity was implemented by the President of Indonesia in order to suppress and reduce the level of spread of the Covid-19 virus which has spread in Indonesia since March 2, 2020. Some of these government regulations, as informed through the Coordinating Ministry for Human Development and Culture of the Republic of Indonesia listed at Kemenkopmk.go.id, include Government Regulation No. 21 of 2020 concerning Large-Scale Social Restrictions (Pascarella et al., 2020). Definition of Large-Scale Social Restrictions are restrictions on certain activities of residents in an area suspected of being infected with Covid 19, with the aim of preventing the possible spread of Covid 19 (“WHO Coronavirus Disease (COVID-19) Dashboard,” 2020).

The government makes and implements several regulations that are expected to suppress the spread of Covid 19, one of which is the Large-Scale Social Restrictions (PSBB). The sector that is most affected by the PSBB is the informal sector. In addition, the phenomenon of the rise of online transportation, as reported by inet.detik.com in Indonesia, Gojek was the first to present an online motorcycle taxi application before competitors emerged (Miharja et al., 2021). Changing the way people order vehicles quickly and easily, with just a smartphone. The cost can be said to be affordable. In 2011, Gojek had actually been initiated. But only then has the service shot up since the launch of the application on mobile phones (Andhini, 2017).

Android and iOS in early 2015. Informal sectors such as gojek drivers, motorcycle taxi drivers as well as taxi drivers, food stalls, MSMEs, and those with daily incomes are the most affected by the PSBB. This condition forces the government's contribution, especially the Indonesian government to take part in stabilizing the economy in the community (Assegaff & Pranoto, 2020). In that case, the government must act quickly and appropriately in an effort to recover the economy. One form of effort made by the government to the community is by providing financial assistance and Direct Cash Assistance (BLT) to all affected communities and streamlining agency/institutional budgets in an effective, efficient, and economical manner that focuses on handling the COVID-19 outbreak (Ahmad & katadata, 2020). However, the government's efforts are deemed necessary to get support from the private sector/other institutions that have adequate funding capacity in dealing with this outbreak considering that Indonesia's territory is quite large and the majority of people are affected (Rafikasari, 2020). Support from the private sector/other institutions such as SOEs has been heard since the Minister of State-Owned Enterprises (BUMN) Erick Thohir instructed all SOEs Corporate Social Responsibility (CSR) funds to focus on helping the handling of Covid-19 (Desovi & Kasyfi, 2021).

An integral part of accounting, CSR reporting is not a practice with a static nature and neglect of social dynamics factors (Hasibuan et al., 2020). Accounting is a practice that develops continuously and is formed through social interaction between humans and their natural surroundings (Anis Chairi, 2008). If viewed from the perspective of social construction, the practice of financial reporting does not only inform quantitative statements, but also informs other statements in the form of narrative text, images, tables, and charts/graphs (Tertia & Subroto, 2021). One form of this information is the reporting of CSR activities in sustainability reporting. Various corporate motives in CSR disclosure have been studied previously, such as to attract investors, comply with regulations, increase competitive advantages, fulfill loan contracts and community expectations, as well as the process of legitimizing corporate actions (Desovi & Kasyfi, 2021).

One of the SOEs that was active in implementing CSR during the Covid-19 pandemic was PT Pertamina (Persero), especially PT Pertamina Lakda Adisucipto Yogyakarta. A lot of assistance from PT Pertamina in the form of CSR since the beginning of the Covid-19 outbreak has been handed over, especially to medical personnel who are at the forefront of efforts to handle residents who are victims of this virus. Based on this phenomenon, this study will examine “Analysis of Corporate Social Responsibility (CSR) Reports during the Covid-19 Pandemic at Pertamina Laksda Adisucipto Yogyakarta”.

2. Theoretical Framework

1) *Pandemic Covid-19*

At the end of 2019, the global community was shocked by a pandemic with the widespread spread of the corona virus or hereinafter referred to as corona virus disease 2019 (covid-19). The virus, which was originally thought to have emerged as a result of conspiratorial efforts by parties suspected of wanting to bring an interest in the world order, was finally clarified by the World Health Organization (WHO) at a press conference on March 24, 2020 in Geneva. WHO explained that COVID-19 is a virus that comes from animals and is not something that is manipulated from any laboratory results (WHO, 2020). Covid-19 was first epidemic in the city of Wuhan, China and has now penetrated almost all countries in the world (Bilbul et al., 2020). The rapid spread is inseparable from the large population of China and active activities in the world market economy, so that COVID-19 is easily spread through multi-citizen interactions and then carried by sufferers knowingly or not to their respective countries of origin. The impact of the virus that claimed many lives triggered panic in all classes of society (Chakraborty & Maity, 2020).

This outbreak has been declared a global health emergency. This virus has hampered all human daily activities. Quarantine alone may not be enough to prevent the spread of this COVID-19 virus, and the global impact of infection with this virus is one of increasing concern (Chavez et al., 2021). The Indonesian government has taken many steps and policies to overcome this pandemic problem. One of the initial steps taken by the government was to promote the Social Distancing movement to the community. This step aims to break the chain of transmission of the COVID-19 pandemic because this step requires people to maintain a safe distance from other humans at least 2 meters, not to make direct contact with other people and avoid mass gatherings (Ndwandwe & Wiysonge, 2021). However, in reality these steps are not well received by the community, so the number of cases continues to increase. In addition, health services in Indonesia and existing health human resources in handling cases of the COVID-19 pandemic are also inadequate, while cases continue to increase. Based on the background of this paper, the author wants to see how Indonesia is dealing with the current COVID-19 pandemic (Goodell, 2020).

2) *Impact of Covid-19*

Currently, The development of the economy today, especially in entering the end of the first quarter of 2020, has become a horror phenomenon for all human beings in the world (Shafi et al., 2020). Why not, international organizations in the financial sector, namely the International Monetary Fund and the World Bank predict that by the end of the first quarter of 2020 the global economy will enter a very sharply corrected recession (Zhong et al., 2020). Global economic growth could decline to negative 2.8% or in other words, be dragged up to 6% of global economic growth in the previous period. In fact, the two institutions had previously projected that the global economy at the end of the first quarter of 2020 would grow at a percentage growth of 3% (Carrillo-Larco & Castillo-Cara, 2020). This horror phenomenon occurs because of the emergence of a new virus that is infecting the world today, namely Coronaviruses (CoV). The international health organization, namely the World Health Organization, states that Coronaviruses (Cov) can infect the respiratory tract in humans. The virus has the scientific name COVID-19. COVID-19 can have effects ranging from mild flu to very serious ones equivalent to or even more severe than MERS-CoV and SARS-Co (Sohrabi et al., 2020). COVID-19 is also known as zoonotic, meaning that it is transmitted through humans and/or animals. The Ministry of Health of the Republic of Indonesia stated that this pandemic was first detected in Wuhan, China on December 30, 2019, which at that time provided information in the form of "immediate notification of pneumonia treatment of unknown causes" (Sun et al., 2020). COVID-19 spreads so fast throughout the world and has turned into a horror pandemic for the world community. As of this writing, 93 countries have been infected with COVID-19. The COVID-19 pandemic that has spread has finally brought a very bad risk to the world economy, including Indonesia, especially in terms of tourism, trade and investment.

3) *Lockdown*

Anticipating and reducing the number of corona virus sufferers in Indonesia has been carried out in all regions. Among them by providing a policy of limiting activities outside the home, school activities being laid off (Lau et al., 2021), working from home (work from home), even worship activities being laid off. This has become a government policy based on considerations that have been analyzed to the fullest, of course. Regarding activities that have been laid off, it has become a policy in special conditions that must be carried out. This policy is expected to be able to overcome the problems that occur in the community (Nguyen et al., 2020). This policy is set by several parties, especially the government, which is oriented towards meeting the needs and interests of the community.

The meaning of the implementation of public policy is a relationship that allows the achievement of goals or objectives as the end result of activities carried out by the government. The shortcomings or mistakes of public policies will be known after the public policies are implemented. The success of the implementation of public policies can be seen from the impact caused as a result of the evaluation of the implementation of a policy (Kusno, 2020). Policy in health services can be seen as an important aspect of social policy. Because health is a determining factor for social welfare. A prosperous person is not only one who has income or adequate housing, but rather a healthy person, both physically and spiritually.

In the UK, Australia and New Zealand, public health services are organized by an agency called The National Health Service (Trost et al., 2021). This institution provides free basic health care services to almost all citizens. The policies that emerged due to the corona virus outbreak were seen in the closure of several access roads within a certain time, restrictions on the amount of transportation, restrictions on transportation operating hours, which of course were intended to be able to restrain the pace of people's activities outside the house (Sicard et al., 2020). Almost all activities are suspended, and this policy is called a lockdown. Lockdown can help prevent the spread of the corona virus to an area, so that people who are in an area are expected to be able to avoid the fast-spreading outbreak (Liu et al., 2021). This policy can only be carried out by the government, by first conducting strict inspections in several areas and carefully considering the consequences, both from an economic and social perspective.

Lockdown activities are part of the laws and regulations contained in Law Number 6 of 2018 concerning Health Quarantine which discusses Health Quarantine at Entrances and in the area carried out through disease observation activities and Public Health Risk Factors for transportation means, people, goods, and/or environment, as well as response to Public Health Emergency in the form of Health Quarantine action (Atalan, 2020). Then the government also provides special services that can be accessed by the public regarding the spread of the corona virus in order to avoid public panic due to hoax news that is already circulating among the public (Anh & Gan, 2020). Referring to the ITE Law, in Article 45A paragraph (1), any person who intentionally and without rights spreads false and misleading news is sentenced to six years in prison and a maximum fine of Rp. 1 bill.

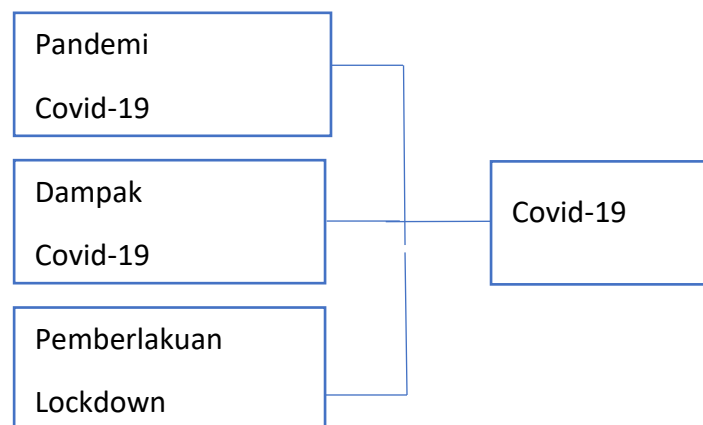


Fig. 1. Grafic Pandemic Covid-19

3. Method

This research was conducted to observe the implementation of Corporate Social Responsibility (CSR) carried out by Pertamina Laksda Adisucipto Yogyakarta during the Covid-19 pandemic in 2021. The location of this research is located at Jalan Laksda Adisucipto Km. 6, Caturtunggal, Depok District, Sleman Regency, Yogyakarta. The population of this research is all reporting of Pertamina Laksda Adisucipto CSR. While the sample is Pertamina Laksda Adisucipto's CSR reporting during the Covid-19 pandemic in 2021 (Sitorus & Hidayat, 2020).

The data method used in this collection is carried out in several stages, namely 1) Secondary data collection, this stage aims to obtain data through interviews and documentation from various media such as company media, internet and publications; and 2) Literature Study, which aims to add to the repertoire of theories and analytical materials. This stage is done by collecting and studying textbooks, reports, articles, and scientific journals related to this research (Muna et al., 2020).

The data analysis is a semiotic analysis of the entire narrative text. Semiotics or in terms known as semiology. Where semiotics is essentially a science that wants to know the existence of humanity. This means that all phenomena of life can be visualized in the form of signs, meaning that we can interpret everything. Signs can be described as a collaboration between pattern and meaning or content.

Semiotic analysis of the entire narrative text is an analysis that uses sentence structure as a guide in the process of explaining a narrative text (Pradani & Purwati, 2021). The data component that acts as the object of analysis is text. The classification of texts consists of two sub-groups, namely 1) texts that are represented by elements of experience, analyzed using elicitation techniques sequentially, namely, identifying all text elements that are part of a culture and the process of assessing the relationship between these elements or text analysis based on word analysis as sign system, and 2) text as an object of analysis by analyzing the conversation, narrative, or grammatical structure (Amalia, 2020). The series of data analysis processes are oriented to the descriptive analytical paradigm in accordance with the meaning of symbols, words, and sentences found in the CSR report of Pertamina Laksda Adisucipto Yogyakarta.

4. Results and Discussion

CSR implementation is an inseparable part of the pattern of implementing business ethics for corporations. CSR orientation is not only on profit but also pays attention to the community and the surrounding environment (Tabassum & Singh, 2020). CSR reporting and disclosure in sustainability reporting aims to bridge information asymmetry between companies and stakeholders.

Pertamina Laksda Adisucipto Yogyakarta CSR report is prepared in the form of narrative text through affirmation of images which are part of a rhetorical story that can be analyzed through semiotic analysis. In line with the research objectives to be achieved in this study, the results of the semiotic analysis of the CSR report prepared by the Pertamina Laksda Adisucipto Yogyakarta division show that the use of clear, concise sentences, and the meaning of language that is easy to understand and the symbols used give confidence and value (Novianita & Pratiwi, 2020).

Positive attitude towards stakeholders will be the implementation of Pertamina Laksda Adisucipto Yogyakarta CSR activities, especially during the Covid-19 pandemic. In addition to the disclosures initiated by Pertamina Laksda Adisucipto Yogyakarta, the mass media, both online and in print, also reported positively on all CSR activities carried out and even received appreciation from the local government. Pertamina Laksda Adisucipto Yogyakarta is one of the best examples for SOEs that transfer their CSR funds to Covid-19 prevention and control activities (Pertamina, 2020).

Research that carries the topic of rhetoric in sustainability reporting is also carried out by (Pribadi & Nasution, 2021). The three studies confirm that the rhetorical stories in sustainability reporting are a source of stakeholder confidence and contribute to the formation of a positive image for the company. This is because the narratives used in reporting all CSR activities are euphemisms and metaphors. CSR disclosure is also proven to have an impact on increasing reputation so as to improve correlation with stakeholders, and the results of these improvements are reflected in the company's economic profit (Calista et al., 2021).

1) *Mass Media Reporting Regarding Pertamina LAKSda Adisucipto's CSR activities in Yogyakarta during the Covid-19 Pandemic*

The mass media have an important role as a source of information delivery on various phenomena, both those that have occurred and are ongoing in the community, and are required to report these matters according to actual conditions. Therefore, to prove the validity of the rhetoric on Pertamina Laksda Adisucipto Yogyakarta's CSR activities during the covid-19 pandemic, researchers collected various reports in online mass media about Pertamina TBBM Baubau CSR activities during the covid-19 pandemic. Some of these reports are:

PT Pertamina (Persero) through Marketing Operation Region IV (MOR IV) distributed 150 packages of basic food assistance around the Yogyakarta Regional Police Headquarters, Thursday (16/4). In addition to distributing basic food assistance, Pertamina in collaboration with the Yogyakarta Regional Police carried out socialization to the public regarding steps to prevent the spread of the Covid-19 outbreak in Yogyakarta.



Fig. 2. Pertamina Cares Distributes Basic Food Aid in Yogyakarta

In order to help medical personnel who are struggling to handle positive COVID-19 patients, PT Pertamina (Persero) through Marketing Operation Region IV handed over 200 packages of Personal Protective Equipment (PPE). 100 of them were distributed to hospitals in Gunung Kidul Regency and Bantul Regency, DIY on Monday (30/4) and the remaining 100 were handed over to puskesmas located in Pertamina's operational areas spread across the cities of Semarang, Bantul, Sleman, Boyolali, Cilacap. and Tegal (Oktina et al., 2020).

The total PPE aid that has been distributed this week is 400 PPE packages. The assistance is spread across the operational areas of Pertamina MOR IV (Central Java & DIY). Special assistance for hospitals in Gunung Kidul was handed over by Sales Area Manager Yogyakarta, Pande Made Andi Suryawan and received directly by the Regent of Gunung Kidul, Ibu Bandingah, and on the previous day, assistance for hospitals in Bantul Regency was also received directly by the Regent of Bantul, Mr. Suharsono yesterday (29/04).



Fig. 3. Pertamina Distributes Aid Packages of PPE to Health Centers and Covid Referral Hospitals in Central Java & DIY

5. Conclusion

Based on the data analysis conducted in this study, the conclusion that can be drawn is that CSR reporting and disclosure through division reports, company reports and the use of technology media is a pattern of implementing good business ethics and corporate governance (Triana et al., 2020). This reporting and disclosure will have an impact on the positive image of all stakeholders towards

the company. In addition, based on data analysis on the Pertamina Laksda Adisucipto Yogyakarta division report on CSR activities during the Covid-19 pandemic, both in the form of explanatory paragraphs and pictures, this is a persuasive form that can influence stakeholders on CSR performance assessments. Pertamina Laksda Adisucipto Yogyakarta's social responsibility was carried out well, namely by proving pictures of activities and the allocation of CSR funds realization during the Covid-19 pandemic (Calista et al., 2021). This is also supported by positive news from several online mass media, both local and regional. Of course, stakeholders' expectations for BUMN CSR activities are a pattern of empowerment and sustainable community economic improvement.

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However, apart from that, I realize that the writing of this paper cannot be separated from mistakes. So I expect criticism and suggestions from readers, so that I can build my writing in the future to be better. Hopefully with this paper, readers can take lessons and benefits, and will provide inspiration for readers about the role of Corporate Social responsibility.

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