



## Visualization of CSR in the Cigarette Industry: Crafted Imagery, Vague Reality

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### Abstract

#### Purpose:

The objective of this research is to analyze CSR photos in annual reports of the cigarette industry in Indonesia based on the semiotic perspective of Barthes.

#### Method:

The visual content analysis approach was used to analyze 374 photos of CSR activities from the three largest cigarette companies in Indonesia.

#### Findings:

The usage of photos of CSR activities in the annual reports from the cigarette industry has increased from year to year. The economic and social categories were more disclosed in CSR photos, while the environmental category was relatively less disclosed. The denotative meaning of the photos is as images of company philanthropy and responsibility. The connotative meaning of the photos is to improve the image and blur out the negative impact of the cigarette industry.

#### Originality/Value:

The research on visualizing CSR activities in the cigarette industry through the Barthes theory viewpoint is the first of its kind.

#### Keywords:

CSR; Cigarette, Photo; Barthes.

#### Paper Type:

Research Paper

## 1. Introduction

According to Yin *et al.* (2016), the cigarette industry has a role in polluting the environment. Furthermore, tobacco products (including cigarettes) are goods with a high hazard level for human consumption (WHO, 2020). According to the World Health Organization (WHO), 17.3 million people die from cigarettes, and this is predicted to increase to 23.3 million deaths in 2030 (Komnaspt, 2018). Although it becomes a controversial industry, the cigarette industry has an obligation to conduct CSR as a form of social responsibility that is incurred due to the impact of its business activities (Tandilittin & Luetge, 2015). Unfortunately, CSR of the cigarette industry is instead used as a political tool to improve credibility and public image (Fooks & Gilmore, 2013), as well as a legitimacy tool to improve company reputation (Alakent & Ozer, 2014), to reduce regulation and law enforcement of tobacco control (Apollonio & Malone, 2010), and to correct the public image and face a crisis of legitimacy (Moerman & Laan, 2005). Moreover, CSR in the cigarette industry is used as media for product promotion through the presentation of

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cigarette brands and company names, which are intentionally displayed in CSR activities (Tandilittin & Luetge, 2015).

CSR reports in the cigarette industry often display photos or images. In the critical perspective, photos not only have the power to affect decisions (Davison, 2010) but also the power to mislead users of CSR reports (Davison, 2009). Additionally, photos in CSR may also be exploited to manipulate information (Peeples, 2011) to create a positive company image (Hrasky, 2012). Researchers in accounting have used different theories as lenses in understanding the usage of photos in company reports (Chong *et al.*, 2019; Boiral, 2013). Chong *et al.* (2019) used the theory of impression management to analyze photos in company sustainability reports. Boiral (2013) investigated the transparency of company sustainability reports using the semiotic theory of Barthes.

According to Barthes, semiotic meaning is divided into denotation, connotation, and myth. Denotation is the literal meaning, connotation is the metaphorical meaning, and myth is the ideological meaning. In contrast to prior research, this research uses the semiotic theory of Barthes to understand the usage of photos in CSR reports in the cigarette industry at the level of denotative and connotative meanings. This differs from previous studies (Chong *et al.*, 2019; Boiral, 2013) that used samples of high-profile industries, whereas the cigarette industry is a sensitive industry for which hidden meanings behind the activity photos in CSR need to be revealed. This theory is relevant to be used because of its ability to reveal the denotative and connotative meanings of CSR photos, for example as a political tool (Fooks & Gilmore, 2013), a legitimacy tool (Moerman & Laan, 2005; Alakent & Ozer, 2014), and regulatory control (Apollonio & Malone, 2010). As well, analysis of photos using the semiotics of Barthes can be used to interpret accounting as a discipline of science and art (Davison, 2011). Therefore, this research has the objective to analyze photos of CSR activities in the annual reports of cigarette companies in Indonesia based on the semiotic perspective of Barthes. The following is the research question for this purpose:

**RQ:** What are the denotative and connotative meanings of photos of CSR activities in the cigarette industry?

This study provides theoretical contributions, enriches the literature on CSR visualization in the critical perspective (Chong *et al.*, 2019; Boiral, 2013), and offers new knowledge on the visualization of CSR in the cigarette industry. Meanwhile, the practical contribution of this research is to provide the understanding that the CSR activities conducted by the cigarette industry is used to construct a positive image and conceal the negative impact of cigarette consumption for the economy, environment, and society. This study is expected to be able to inform the writers of annual reports to be more prudent in revealing CSR information through the media of photos in order to be in line with reality. Specifically, this study is expected to be able to provide the understanding to users of annual reports that CSR photography can be used as a tool for company legitimacy.

## 2. Literature Review

### 2.1. Semiotics of Roland Barthes

Semiotics is the science of languages that examines the system of signs. This study uses the semiotic approach of Roland Barthes. Roland Barthes is an expert in semiotics who was born in Cherbourg, Normandy on 12 November 1915. Barthes was one of the major figures in philosophy and critical theory in France at the end of the 20th century.

The semiotics of Barthes examines the patterns, code, art, and culture of everyday society (Davison, 2011). Accounting is relevant to be analyzed through the approach of semiotics, because accounting is the language of business (Pujiningsih *et al.*, 2020). In accounting, signs may be in the form of words, pictures, charts, and numbers (Davison, 2011). Prior to Barthes, another expert in semiotics who analyzed signs as language was Ferdinand de Saussure. While de Saussure divided signs into “signifier” and “signified”, Roland Barthes developed the ideas of de Saussure and used the terms of “form” to replace “signifier” and “concept” to replace “signified” (Pujiningsih *et al.*, 2020).

Barthes (2012) criticized the ideas of de Saussure by defining signs as denotation and connotation. Denotation is present at the first level, which contains the actual meanings of a photo. According to Barthes (1972), denotation implies that images may be interpreted in the same ways by readers. Denotation also comprises the relation between signifier and signified toward external reality (Barthes, 2012). Meanwhile, connotation is the analysis at the second level, which contains symbolic codes or messages (Barthes, 1972:99). Connotation involves symbols, implications, and suggestions of readers. Analysis of connotation may have varied meanings, depending on the references and viewpoints of readers. At the first level, photos appear to have denotative meaning, but photos are intentionally selected and composed for certain objectives, which will then represent meaning at the second level, which is called connotation (Davison, 2011). This connotative meaning of photos may contain iconic messages (Picard *et al.*, 2014). At the third level, signs are present at the myth level of meaning (Pujiningsih *et al.*, 2019, 2020). Myth as viewed by Barthes is a system of signs that functions to provide justification to the dominant culture in propagating ideological meaning (Pujiningsih *et al.*, 2019). Based on the ideas of Barthes, photos may be interpreted in different ways depending on the knowledge of readers and the culture of the society (Ahn & Jacobs, 2018). In the context of this research, photos in CSR reports of companies contain denotative and connotative meanings simultaneously (Davison, 2008, 2011).

The semiotics of Roland Barthes has been used to explore representations of photos on sacred traces in company financial reports (Davison, 2004); the myth of financial reports of colleges in Indonesia (Pujiningsih *et al.*, 2019); the visual imagery of non-profit organizations (Davison, 2007); and the image of accountants in films (Dimnik & Felton, 2006). Other studies used the semiotics of Barthes to analyze the discourse and image visualization of the corporate sector (Davison, 2002), the metaphor of photography in financial reports in relation to accounting education (McGoun *et al.*, 2007), the rhetoric of narratives and images in annual reports (Davison, 2008), the practice of accounting and accountability in the spirituality of Jesus (Quattrone, 2004), the representation of accounting culture using the promotional media of brochures (Picard *et al.*, 2014), and the semiotic interpretation of the front cover photos of annual reports (Davison, 2011).

## 2.2. Photos of Corporate Social Responsibility (CSR) Activities

Photos of CSR activities can be found in annual reports, web sites, or in sustainability reports. Photos here function as a media of communication that can explore various information and interpretations of readers (Davison, 2011). A study conducted by Knobloch *et al.* (2003) indicated that readers were more interested in seeing photos compared to reading narratives in annual reports. Texts accompanied by photos have a greater chance to be read and remembered by users of company financial reports. Therefore, photography in CSR reports is used to affirm narratives in the annual reports of companies (Davison, 2010). Previous studies had also found that there had been an increase in the usage of photos, which is a form of visual imagery that has long been used

in annual reports (Beattie *et al.*, 2008; Davison, 2007) as a strong media of communication (Schneider *et al.*, 2012) because the contemporary business environment has become more visually oriented (Davison, 2010).

Photos are able to represent experiences and ideas that are not found in writing. Visual imagery in CSR photography is able to affect the perceptions of readers, thus making them different from actual meanings (Hrasky, 2012). Photos provide symbolic messages and indicate company identity (Haynes, 2013). According to Chong *et al.* (2019), photos play a role as impression management in the annual reports of companies. Photos are able to create a rhetorical image, and thus able to manipulate messages to achieve organizational objectives (Hrasky, 2012). Photos have the power in representing and creating perceptions in accounting (Ahn & Jacobs, 2018). This is indicated by the greater frequency of photos in company annual reports (Davison, 2014).

### 3. Method

#### 3.1. Research Approach

This research used a qualitative method for exploring photography in the social environments of companies and interpreting its meaning (Cassell *et al.*, 2018). The development of technology has made qualitative research of photography to be considered conceptually, empirically, and methodologically more important in studies of accounting and business (Cassell *et al.*, 2018). The visual content analysis approach was used in the research, in reference to the research by Chong *et al.* (2019). Visual content analysis is a research method that is used to analyze visual representations in the form of events or occurrences, transferring them into a code can be calculated mathematically that can thus represent the meanings of photos (Chong *et al.*, 2019). This analysis is not to be generalized, but is instead used to interpret meanings in a more in-depth manner (White & Marsh, 2006).

#### 3.2. Data

This research used, as its data, the annual reports of the three largest cigarette companies in Indonesia, as PT Gudang Garam Tbk (GGRM), PT HM Sampoerna Tbk (HMSP), and PT Bentoel Internasional Investama Tbk (RMBA) (Komunitas Kretek, 2021). PT Gudang Garam Tbk has a market share of 26.6% (Laporan Tahunan PT Gudang Garam Tbk, 2020), while PT HM Sampoerna Tbk has a market share of 28,8% (Laporan Tahunan PT HM Sampoerna Tbk, 2020), and PT Bentoel Internasional Investama Tbk has a market share of 8% (Laporan Tahunan PT Bentoel Internasional Investama Tbk, 2018). Annual reports were used as the research data because annual reports containing photos have various interpretations and complex messages (Davison, 2014), and become presentation media for companies to stakeholders (Beattie *et al.*, 2008). Additionally, cigarette companies were selected because the cigarette industry causes social issues among the people, such as health issues, economic issues, environmental pollution, and user education. Cigarette consumption may cause heart disease, stroke, and lung disease by damaging the respiratory tract (Center for Disease Control and Prevention, 2014). Cigarette consumption has caused deaths of 225,700 people each year in Indonesia (Tobacco Atlas, 2021). Based on the data of world cigarette consumption in 2014, Indonesia ranks fourth after China, Russia, and the United States (Tobacco Atlas, 2016). Furthermore, the cigarette industry also has the potential to cause environmental damage through waste from cigarette butts, remnant production waste that pollutes the water, air pollution, and soil pollution. The three largest cigarette companies in Indonesia have the

greatest sales and market shares compared to their other competitors. With greater market shares, the resulting impacts to the economy, society, and the environment will also be greater.

The stages of data processing referred to [Chong \*et al.\* \(2019\)](#), with the analysis process being divided into the following three steps:

1. Identification. The first step involved identifying and selecting photos in the company annual reports. All CSR photos that had or did not have explanatory captions were extracted and stored in folders for each company. These photos were stored in different folders according to the reporting years for ease of identification. From the reports, 374 photos were collected for analysis.
2. Classification. This step was conducted to classify the CSR photos that had been extracted from the annual reports. The following were the steps in classification:
  - a. CSR photos were examined and categorized into one of the three field areas of GRI as indicated in Table 1.
  - b. CSR photos were then classified into sub-codes for images of people, places, objects, and others ([Garcia & Greenwood, 2015](#)) to find themes or signs that are significant in the photos. The categories of photo sub-codes covered:
    - The people sub-code, composed of photos of children, adolescents, elderly people, employees, and families.
    - The places sub-code, composed of photos of offices, factories, retail stores, city parks, pools, rivers, forests, plantations, houses, schools, operation rooms, and public facilities and infrastructure.
    - The objects sub-code, composed of photos of products, vehicles, flora, fauna, machines, natural panorama, fountains, and waste processing equipment.
    - The others sub-code, composed of photos of certificates or awards obtained by the companies.
  - c. Next, the photos that fulfilled the criteria were given the number 1 (one), while photos that did not fulfill were given the number 0 (zero) on the coding worksheet created by the researchers.
3. Data analysis. The CSR photos were analyzed and interpreted in greater depth to understand the contexts of images that were coded in the photos. In this step, the semiotics theory of Roland Barthes was used to interpret the messages that are illustrated in the photos related to CSR in the company annual reports. The following were the steps in data analysis:
  - a. Photos of CSR as signs were analyzed into forms and concepts to identify denotative meanings.
  - b. Denotative meanings resulted in other signs that can identify connotative meanings. Connotation is related to symbolic messages that may add to the core meaning of an image. Connotation analysis results in various meanings depending on the references and viewpoints of readers ([Pujiningsih \*et al.\*, 2019](#)).

Table 1. Classification Categories of Photos

Code	GRI Field	Photo Representations
<b>E</b>	Economic	<p>Photos that illustrate company support to develop enterprises and improve the economy of the people and their partners, covering:</p> <ol style="list-style-type: none"> <li>1. Entrepreneurship training</li> <li>2. Empowerment of partner farmers</li> <li>3. Partnership with MSMEs</li> <li>4. Training to improve the skills and knowledge of the people</li> <li>5. Economic aid through house renovation activities</li> <li>6. Provision of staple goods for the local people</li> <li>7. Aid for freshwater fish cultivation to improve the livelihoods of local communities</li> <li>8. Awards obtained by a company that can maximize growth and productivity, and affect company image</li> </ol>
<b>L</b>	Environmental	<p>Photos that illustrate practices of environmental sustainability, covering:</p> <ol style="list-style-type: none"> <li>1. Conservation and management of the environment such as recycling, emissions reduction, waste processing, and control of air pollution</li> <li>2. Efforts of water and energy conservation</li> <li>3. Provision of green open spaces such as through city park development, tree planting, forest restoration</li> <li>4. General nature such as green fields, flora, and fauna</li> <li>5. Renovation of infrastructure and provision of public facilities</li> <li>6. Program of Evaluation for Company Performance Ranking in Environmental Management (PROPER) award</li> </ol>
<b>S</b>	Social	<p>Photos that illustrate company activities with the people, employees, customers, and partners, covering:</p> <ol style="list-style-type: none"> <li>1. Company commitment to maintain security, safety, and comfort of sufficient work environments and facilities as well as training for employees</li> <li>2. Company contributions to education such as through scholarship awarding, educational facility aids, educator empowerment programs, and child labor prevention programs in the agriculture sector</li> <li>3. Company attention toward healthcare for people and employees such as through the activities of blood drives, handling of the COVID-19 virus, medical examination of surrounding communities, and aid for cataract and harelip surgery</li> <li>4. Aid for the handling and management of natural disasters such as with clean water aid and disaster response training</li> <li>5. Company support of local culture</li> <li>6. Aid for organizing regional sports programs</li> <li>7. Female empowerment</li> </ol>

Source: [Global Reporting Initiative \(2018\)](#)

Before coding was performed, the researchers created guidelines for coding. The coding guidelines must have clear instructions, be easy to understand, and not contain ambiguity to increase coding reliability ([White & Marsh, 2006](#)). To ensure reliability in coding, the researchers were assisted by two independent coders. The independent coders coded 20% of the CSR photos randomly ([Garcia & Greenwood, 2015](#)). Next, accuracy and consistency of coding was examined among coders based on the composed codebook. The utilized technique of reliability testing in this qualitative research using the test of inter-coder



reliability to reduce the subjective bias of the researchers (Burla *et al.*, 2008). This test has the objective of measuring the consistency of coding results between one coder and another. The measurement for consistency of coding among coders is stated in a percentage of agreement through the Cohen's Kappa coefficient test (Campbell *et al.*, 2013). In this context, the level of agreement relates to sameness among coders to determine the meaning of the coded data. According to Kurasaki in Budiastuti and Bandur (2018), coding data is said to be reliable if the primary coder and the independent coders achieve an inter-coder agreement score of 70% up to 94% as agreed. Measurement results indicated a Cronbach's Alpha value of 0.923, and thus the level of inter-coder agreement is acceptable and reliable (Budiastuti & Bandur, 2018). As such, agreement is established among coders, and thus the codebook that had been composed could be used to code the entirety of the research data.

#### 4. Results and Discussion

Table 2 shows the data on the CSR photos of the largest three cigarette companies in Indonesia, which showed an increase each year. In 2012, the total percentage of photos was 5%, which increased to 19% in 2020. This finding indicates that companies are further recognizing the power of photo usage in communicating information about CSR. This is in line with another conducted study (Boiral, 2016) in that CSR photos become a more cost-effective and simpler option to increase company legitimacy compared to CSR activities substantially. Photos can control social representation that conceals issues of sustainability (Boiral, 2013). In addition, photos can also affect the decisions of stakeholders (Davison, 2010) and thus it is not surprising that annual reports contain more and more CSR photos.

**Table 2. Percentages of CSR Photos in Annual Reports**

	Annual Reports								
	2012	2013	2014	2015	2016	2017	2018	2019	2020
Number of CSR photos	20	22	36	28	44	48	53	52	71
% of total photos	5%	6%	10%	7%	12%	13%	14%	14%	19%

In order to obtain public sympathy, the cigarette industry promotes its image through contributions in the fields of economics, the environment, and social affairs. CSR activities of the cigarette industry become a strategy to improve the image of and to legitimize companies among the people (Tandilittin & Luetge, 2015). Table 3 indicates that CSR photos mostly disclosed the economic category, with 169 photos. Economics as one of the GRI areas obtained greater attention from the cigarette industry. Meanwhile, the second-most disclosed category by photography was the social category, with 119 photos. To obtain public sympathy, cigarette companies intentionally conduct CSR activities that contribute directly to the people. Examples of these are financial contributions or programs with social values related to healthcare, female empowerment, education, disaster response, and culture. Photos in the environmental category were the least disclosed. This was because environmental performance was more explained in the form of narratives compared to photos.

Table 3. CSR Photos Based on GRI Area

Annual Reports	GRI Areas					
	Economic		Environmental		Social	
	Number of photos	% of total photos	Number of photos	% of total photos	Number of photos	% of total photos
2012	10	3%	5	1%	5	1%
2013	10	3%	4	1%	8	2%
2014	17	5%	9	2%	10	3%
2015	9	2%	13	3%	6	2%
2016	19	5%	14	4%	11	3%
2017	23	6%	11	3%	14	4%
2018	30	8%	9	2%	14	4%
2019	37	10%	3	1%	12	3%
2020	14	4%	18	5%	39	10%
<b>Total</b>	<b>169</b>	<b>45%</b>	<b>86</b>	<b>23%</b>	<b>119</b>	<b>32%</b>

#### 4.1. Denotation and Connotation of CSR Photos of the Cigarette Industry

CSR photos in the annual reports of companies in the cigarette industry were analyzed for denotation and connotation based on the semiotic theory of Roland Barthes, which was categorized into the three areas of GRI. Next, the photos were placed into sub-codes of images of people, places, objects, or others to find the dominant themes.

##### 4.1.1. *Economic Category: Philanthropy vs. Price Monopoly Wrapped up in Partnership*

Photos that illustrate the partnership of companies with tobacco farmers were more disclosed in the annual reports. Partnerships with tobacco farmers are established by each company, as indicated in Figures 1, 2, and 3. Tobacco is the primary raw material of cigarettes. With these partnerships, the companies intended to ensure the availability of raw materials and the sustainable maintenance of tobacco quality. On the other hand, these partnerships are able to improve the welfare of farmers and to create employment. PT Gudang Garam Tbk created employment for four million tobacco and clove farmers. PT HM Sampoerna Tbk applies the approach of full partnership, where the company provides support, training, and outreach to farmers until harvest time. HM Sampoerna also provided aid of seedlings, fertilizer, and training in compost making. Meanwhile, PT Bentoel Internasional Investama had partnered with thousands of farmers through the Sustainable Tobacco Program (*Program Tembakau Berkelanjutan*, PTB). This program provides training for agricultural practices that are adjusted to the local business process and culture. However, partnerships with tobacco farmers also contain a connotative meaning. The cigarette industry takes advantage of this opportunity to monopolize tobacco prices. Companies do not provide an assurance of prices, and thus companies easily manipulate the price of the tobacco commodity. Grading is a process of tobacco evaluation that is deposited by farmers, in which quality evaluation as well as establishment of selling price are conducted. This evaluation is performed subjectively by a grader. If the quality evaluation fails to meet the standard, the tobacco will be rejected and cannot be taken by the factory. This situation very much puts farmers at a disadvantage because there are no clear standards for quality evaluation. According to [Rustanti and Andreas \(2018\)](#), partner farmers prefer to sell to collective traders because their selling price of tobacco is higher compared to the selling price of a company.





Figure 1



Figure 2



Figure 3

Source: Annual report of RMBA (2018); Annual report of HMSP (2019); Annual report of RMBA (2018)

Economic aid through programs of home renovations are displayed to reflect the generosity of companies to the people.



Figure 4



Figure 5

Source: Annual report of GGRM (2018); Annual report of GGRM (2019)

Figures 4 and 5 display people who obtained aid in the form of home renovations and donations from cigarette companies. The element of denotation is also presented in these photos. The people in these photos are poor people and religious figures who received social aid. The poses they show indicate facial expressions of happiness. Additionally, “2018 CSR Program – Renovation of Uninhabitable Homes” by PT. Gudang Garam Tbk is written on the wall, which further indicates that the company wants to demonstrate its existence. The home renovation program had been carried out in 2018 for disabled and poor people. This program serves as an effort to eradicate poverty, particularly for people in Probolinggo Regency (Gudang Garam, 2018). In the same year, there was an increase in the excise tax for cigarettes. Based on Minister of Finance Regulation Number 156 of Year 2018, the rise in cigarette excise tax by 10.04% resulted in an increase in the Retail Sales Price of cigarettes (Kementerian Keuangan Republik Indonesia, 2018). Connotative meanings are contained in the photos. The home renovation program shows that the company wishes to maintain the users of the product to prevent switching to other brands despite the increase in the sales price of cigarettes. The target of this program is poor people. This is in line with the majority of smokers in Indonesia, who are those in the lower middle economic group (Katadata, 2018; Tandilittin & Luetge, 2015). The company takes advantage of the opportunity to maintain the purchasing power of consumers to prevent the rise of the Retail Sales Price from affecting company profits and revenue.

Company contributions to support community development are also made through entrepreneurship training and partnerships with MSMEs, as displayed in Figures

6, 7, 8, and 9. Sampoerna Entrepreneurship Training Center (SETC) is the CSR program of Sampoerna to encourage the development of MSMEs through entrepreneurship training. In 2018, SETC had provided training to 46,000 people, aided 46,000 SMEs, and received 96,000 visitors. In 2019, Bentoel donated 57 computers for MSMEs in Malang Regency. Additionally, Bentoel organized training for digital marketing and an exhibition of products from MSMEs in the City of Malang. The cigarette industry provides support to business actors of MSMEs as one of the drivers of the national economy. On the other hand, partnerships with MSMEs also contain connotative meanings. Business actors of MSMEs comprise people in the lower middle economic group (Kompas, 2021). This is also in line with the majority of smokers in Indonesia being those in the lower middle economic group (Kata Data, 2018; Tandilittin & Luetge, 2015). As such, partnerships with are exploited to craft their image and to earn public sympathy that the cigarette industry cares for the welfare of MSMEs.



Figure 6



Figure 7



Figure 8



Figure 9

Source: Annual report of RMBA (2019); Annual report of HMSP (2014); Annual report of HMSP (2015); Annual report of HMSP (2016)

Disclosures of various awards are often displayed in the annual reports of PT HM Sampoerna Tbk. Among these are the World Sustainability Congress Award, Global CSR Award, Indonesia Most Innovative Business, Indonesia Original Brand, and Most Valuable Indonesian Brand. Sampoerna also possesses the legendary product of *Dji Sam Soe*. This product is known as the “King of *Kretek*” because it was the first brand of *kretek* (clove) cigarettes in Indonesia, which was produced in 1913. *Dji Sam Soe* also obtained the #1 Champion Indonesia Brand Award. These various awards are exploited to strengthen reputation and become added value for the company, thereby increasing product sales.

#### 4.1.2. Social Category: Healthcare vs. Health Hazard

CSR photos that were classified into the social category were quite frequently disclosed in the annual reports, with 119 photos. In 2020, there were 39 CSR photos that became classified into the social category. This was the most frequent category for CSR photos in each year. CSR activities in the healthcare field is frequently disclosed in company annual reports. Cigarette consumption may cause health hazards and even death. According to the Deputy Minister of Health, Dante Saksono, smoking becomes the second-largest cause of death after hypertension, with 17.3% (Republika, 2021). Minister of Finance Sri Mulyani disclosed that smokers become a burden for the state (Jabarnews, 2021). In one year, the healthcare cost of smoking amounts from Rp. 17.9 trillion up to Rp. 27.7 trillion. Of this total cost, Rp. 15.6 trillion was allocated to BPJS Kesehatan (the healthcare social security). Although smoking brings about negative impacts to health, not one CSR activity provides knowledge about the risk of death for active or passive smokers. The cigarette industry instead focuses on healthcare for the people that is not related to diseases caused by smoking. As an example, Gudang Garam provided aid in the form of cataract and harelip surgery for poor people, as indicated by Figures 10 and 11. Therefore,

healthcare aid by the cigarette industry is only a pretense to blur the reality of the danger posed by smoking to health.

Meanwhile, kretek cigarettes are the most favored type of cigarettes by 90% of smokers in Indonesia (Tandilittin & Luetge, 2015). Philip Morris Indonesia as the holding company of HM Sampoerna and British American Tobacco as the holding company of Bentoel have long recognized that kretek cigarettes are more dangerous compared to conventional white cigarettes (Hurt *et al.*, 2012). However, they ignored this matter and continued to produce kretek cigarettes. This indicates that the cigarette industry only cares about profits and disregards the health impacts of cigarette consumption. Warnings of the danger of smoking on cigarette packages contradict the company CSR that cares about the health of the people. The cigarette industry is called a “sinful” industry because its products can endanger health (Siahaya & Smits, 2021).



Figure 10. Cataract surgery



Figure 11. Harelip surgery

Source: Annual report of GGRM (2012); Annual report of GGRM (2013)

The World Health Organization (WHO) had legalized the Framework Convention on Tobacco Control (FCTC) as the first regulation for tobacco control in the world on February 27, 2005. Its objective is to protect the younger generation from the dangers of smoking. However, to this day, Indonesia has yet to ratify and sign the FCTC. One of the efforts of the government to reduce cigarette consumption in Indonesia is by imposing an excise tax on cigarettes. Almost every year, there has been an increase in the excise tax on cigarettes. In 2019, the increase of the cigarette excise tax was 23% (Katadata, 2021b). This resulted in a decrease in the amount of cigarette consumption in Indonesia to 322 billion cigarettes in 2020 (Katadata, 2021a). This percentage of decrease reached 9.7% in comparison to 2019, which came to 356.5 billion cigarettes. As such, the increase in the excise tax on cigarettes is effective in reducing the amount of cigarette consumption in Indonesia. Minister of Finance Sri Mulyani stated that the total expenses of poor people in urban areas reach 11.9%, while for those in rural areas reach 11.24% (Kementerian Keuangan Republik Indonesia, 2021). This figure is greater compared to expenses for protein consumption. The increase in the cigarette excise tax is intentionally implemented to make the price of cigarettes unaffordable by poor people. The policy of excise tax on tobacco products also has the objective to decrease the prevalence of smoking among children of ages 10-18, which is targeted to decrease to 8.7% in 2024 (Kementerian Keuangan Republik Indonesia, 2021).

Efforts to decrease cigarette consumption such as imposing the cigarette excise tax, limiting cigarette advertisements, and even the enactment of No-Smoking Areas have been conducted by the government of Indonesia. Article 115 Paragraph 2 of Law No. 36 of Year 2009 on health has obligated regional governments to establish no-smoking areas



in their regions. Yet only a small number of regions have established regional regulations pertaining to No-Smoking Areas (Juanita, 2012). Government policies related to cigarettes presently only focus on the economic aspect rather than health. In the short term, the cigarette excise tax becomes the largest source of state excise revenue. However, in the long term, cigarette consumption causes various diseases that will later on become the burden of the state for healthcare fees.

Regulation and support from the government is needed to decrease the number of smokers and the prevalence of smoking in Indonesia. However, all forms of regulations that have been established by the government will not proceed effectively if people still possess a low awareness of the dangers of smoking. The habit of smoking is considered reasonable and even embedded into the culture of the Indonesian people. This is proven by a saying by smokers: “Better Not to Eat Than Not to Smoke”. Thus, the awareness of the people regarding the dangers and risks of smoking needs to be increased. Efforts to resolve problems of cigarettes in Indonesia involve various stakeholders to change the tradition and culture of the people and make them stop smoking. Stakeholders must play an active role in providing education and conducting dissemination to the people, particularly smokers, regarding the dangers of smoking based on data from research results. Furthermore, it is necessary to implement control and supervision from the government in order that the created regulations can apply effectively.

Meanwhile, social contributions of the cigarette industry during the COVID-19 pandemic were also frequently disclosed through CSR photography.



Figure 12



Figure 13



Figure 14

Source: Annual report of RMBA (2020); Annual report of HMSP (2020); Annual report of GGRM (2020)

Figures 12, 13, and 14 demonstrate company contributions during the COVID-19 pandemic. Figure 12 displays the effort of PT Bentoel Internasional Investama Tbk in producing hand sanitizers that would be distributed to the people who surround the company. Bentoel also provided other healthcare equipment such as medical masks, protective suits, gloves, and goggles. Efforts to maintain the safety and health of employees in the midst of the COVID-19 pandemic were also conducted by PT HM Sampoerna Tbk, as indicated in Figure 12. Before entering the production area, employees first had their body temperature checked, were obligated to wash their hands, and were required to wear masks that would be replaced every four hours. This was in line with a circular from the Special Unit for the Management of COVID-19, Number 9 of Year 2022, issued by the Satuan Tugas Penanganan Covid-19 (2022). As well, PT Gudang Garam Tbk also provided aid in the form of healthcare facilities for the people in the surrounding areas of company operations, as displayed in Figure 14. This aid was not given by the companies freely without certain hidden intents. Employees affected by the pandemic, whether laid off or had their salaries cut, numbered to 183 employees for GGRM (Bursa Efek Indonesia, 2020b), 134 employees for RMBA (Bursa Efek Indonesia, 2020a), and 7,894 employees for HMSP (Bursa Efek Indonesia, 2020c). In 2020, Gudang Garam allocated funds to an

amount of Rp. 48.4 billion for CSR (Gudang Garam, 2020), while HM Sampoerna expended funds to an amount of Rp. 39 billion for COVID-19 aid (HM Sampoerna, 2020). Allocations of funding to provide COVID-19 aid could have been properly used for employee salaries, which would not have required companies to lay off employees or cut their salaries. However, the companies exploited the COVID-19 pandemic to draw the sympathy of stakeholders in order to be able to create a positive image for the public (Yadav *et al.*, 2021). Stakeholders would evaluate that the companies had been socially responsible in the midst of the COVID-19 pandemic. As such, the COVID-19 aid was used by the cigarette industry to conceal the existing reality. Contributions of companies during the COVID-19 pandemic were also due to the demands from the government. The government demanded companies to play a greater role in social responsibility (Wang, 2014).



Figure 15



Figure 16

Source: Annual report of HMSP (2013); Annual report of GGRM (2012)

CSR in the field of education was also frequently conducted by the cigarette industry. HM Sampoerna in cooperation with the Putera Sampoerna Foundation had provided education aid to 4000 students up to 2020. Additionally, Sampoerna developed an educator empowerment program to improve the quality of teaching for teachers in Indonesia. Figure 15 shows the graduation ceremony of Sampoerna Academy. Gudang Garam also plays an active role in providing aid in education, as shown in Figure 16. Gudang Garam awarded English language scholarships for 150 middle or junior high school (SMP) students in the City of Kediri. GGRM also renovated schools and provided various facilities to support the learning process. CSR in the field of education becomes one of the ways that the cigarette industry can affect academic institutions and the society. The denotative meaning of these programs is that the cigarette industry plays an active role in improving the quality of education in Indonesia. However, there is a connotative meaning in these programs. The awarding of these scholarships is directed to students with achievements. Some of them would have careers that are influential towards society. Through the scholarships, the tobacco industry can systematically create a positive image in society, in that they had created incredible people. Furthermore, the recipients of the scholarships can become candidates of talented employees for the companies (Tandilittin & Luetge, 2015). Although the cigarette industry is a sinful and controversial industry, its real contributions to society can create legitimacy and deflect criticism over the negative impacts of their products.

#### 4.1.3. *Environmental Category: Environmentally Friendly Home Construction vs. Environmental Pollution*

CSR activities in the field of the environment are also displayed in photos in annual reports. Figures 17, 18, 19, and 20 show the CSR program of Bentoel as the renovations of the Trunojoyo, Slamet, and Kunang-kunang city parks. In addition, GGRM cooperated with the Department of the Environment to create a green open space in Totok Kerot Park as shown in Figure 17. This park is located in the geographical location of the central office of the company. The view in the photo is dominated by the image of trees that appear leafy, green, and pretty. The playground area can be used by the local people to spend time with family. As well, the park lights further add an aesthetic element, which becomes another Barthesian element (Davison, 2011).

A connotative meaning is intentionally shown by the cigarette industry in the city park renovations. The cigarette industry causes various damage to the environment such as air pollution from cigarette smoke, waste from production remnants, and cigarette butt waste. Cigarette butts are not able to be biodegraded. A conducted study (Slaughter *et al.*, 2011) found that cigarette butts are very toxic for species of saltwater and freshwater fish. Across the world, 4.5 trillion cigarette butts are discarded as waste each year (Slaughter *et al.*, 2011). Moreover, more than 4000 chemicals impact the environment by way of cigarette tar (Slaughter *et al.*, 2011). Cigarette smoke also contains carbon monoxide (CO) that causes air pollution (Megalina, 2015). Green open spaces in parks can produce oxygen (O<sub>2</sub>) and reduce carbon monoxide (CO) (Kusminingrum, 2008). Therefore, the renovation of city parks is as a form of company care toward environmental conservation and a form “sin reduction” due to the negative impacts caused by their products.



Figure 17



Figure 18



Figure 19



Figure 20

Source: Annual report of RMBA (2014); Annual report of GGRM (2020); Annual report of RMBA (2016); Annual report of RMBA (2015)

CSR programs of the cigarette industry focus more on matters that attract public attention. Examples of these are renovation of city parks, construction of public infrastructure, and greening of public roads. Figure 21 shows the view of the city gate for the City of Kediri. On the left side of the structure, there are the logo and the words “Gudang Garam”. In 2019, the company also repaired sidewalks for pedestrians in the City of Kediri and repaired irrigation channels in wet field areas. Meanwhile, Bentoel carried out CSR programs by the construction of water tanks to store clean water in Sumbertimo Hamlet. In Figure 21, the logo and text “Bentoel Group” can be seen. The greening of public roads is also a part of the CSR of Bentoel. Figure 24 shows the Dieng city park. A large plaque located in the middle of the park can be seen with the writing “Bentoel Group - Dieng Park and Pedestrian - Social Responsibility Program - A Presentation of Bentoel Group for the City of Malang”. Most of the CSR of the cigarette industry is not directly related to the negative impact of the industry toward the environment. They conduct the CSR activities to obtain public recognition and sympathy,



and to blur our various negative impacts of the cigarette industry toward the environment. This is affirmed by the plaque containing the logo and company name on each structure. The people who pass by these roads will see the plaques many times over, which would trigger a positive public image that the companies care about environmental conservation. Furthermore, Government Regulation Number 109 of Year 2012 on the control of tobacco products forbid cigarette advertisements along main roads. As such, the companies take advantage of CSR plaques as a hidden marketing scheme for the promotion of cigarette advertisements. Government involvement in CSR programs of the cigarette industry, as indicated by Figure 22, will further legitimize the presence of the cigarette industry and its resulting products.



Figure 21



Figure 22



Figure 23



Figure 24

Source: [Annual report of GGRM \(2018\)](#); [Annual report of RMBA \(2015\)](#); [Annual report \(2015\)](#); [Annual report of RMBA \(2017\)](#)

Based on Minister of the Environment and Forestry Regulation Number 1 of Year 2021, the cigarette industry is obligated to take part in the Program of Evaluation for Company Performance Ranking in Environmental Management (PROPER). Participants of PROPER are companies that utilize raw materials from nature and have an impact on the environment. From 2016 to 2020, Gudang Garam obtained the Blue PROPER rating. Meanwhile, Bentoel had obtained the Blue PROPER rating since 2013. This indicates that the company had fulfilled requirements according to the applicable stipulations and regulations. The bases of evaluation are the reporting of required environmental documents, water conservation, management of hazardous waste, and control of air and sea pollution. From 2019 to 2020, HM Sampoerna obtained the Green PROPER rating, which is a higher ranking than Blue. This rating shows that the company had conducted more environmental management than what is required in the regulations. The evaluation aspects cover efforts of energy and emissions efficiency, environmental management, implementation of 3R for solid and hazardous waste, biodiversity conservation, conservation of water (waste), and community empowerment. From this PROPER evaluation, companies will obtain a positive image for environmental management as a strategy of company legitimacy.



Figure 25



Figure 26

Source: [Annual report of HMSP \(2019\)](#); [Annual report of RMBA \(2018\)](#)

#### 4.1.4 Dominance of Images of People in CSR Activities in the Reports

Disclosures of CSR photos for the cigarette industry are dominated by images of people. Images of elderly people who participate in healthcare services are used several times as visual rhetoric. Figures 27 and 28 show healthcare aid for impoverished people by Gudang Garam and HM Sampoerna. They provide free healthcare to the people. In Figure 27, a person wearing clothing with the “Gudang Garam” logo is supporting an elderly person. Meanwhile, Figure 28 shows healthcare aid by HM Sampoerna with a banner containing the text “*Sampoerna Untuk Indonesia*”. This logo further highlights a company image that cares about the health of surrounding communities. This further affirms the finding that the company uses the aid to blur out the negative impact of smoking to health.



Figure 27



Figure 28

Source: Annual report of GGRM (2016); Annual report of HMSP (2016)

Photos showing happy expressions by employees, partner farmers, and the people are shown repeatedly. Figures 29, 30, and 31 show the happy facial expressions of employees in the cigarette industry. These photos show employees wearing uniforms and facilities of work safety. Work environments that are comfortable and pleasant become the salient theme in these photos. The disclosure of these photos indicate CSR practices in internal company environments. Photos of employees who are actively involved in CSR activities provides an ethical impression of a company, and are thus able to increase loyalty to the company (Siahaya & Smits, 2021).

Happy expressions of partner farmers are also frequently displayed in CSR photos, as shown in Figures 32 and 33. These photos contain rhetoric that emphasizes the company commitment to create high-quality products through partnerships with tobacco farmers who provide the primary raw materials for cigarettes. Further, the companies wish to emphasize that these partnerships bring happiness to tobacco farmers. The implied message in the photos is that the presence of the companies makes the surrounding people feel happy. The symbolic message of photos that are used repeatedly may affect the perceptions of stakeholders, and are thus able to maintain company legitimacy (Leung *et al.*, 2015; Rämö, 2011).



Figure 29



Figure 30



Figure 31

Source: Annual report of RMBA (2013); Annual report of GGRM (2016); Annual report of (2018)



Figure 32



Figure 33

Source: [Annual report of RMBA \(2016\)](#); [Annual report of RMBA \(2017\)](#)

CSR photos that illustrate families and children are also shown repeatedly in the annual reports. Figures 34, 35, and 36 show images of children and families. Figure 34 shows the commissioner president who visited East Lombok to observe the execution of the empowerment program for children of tobacco farmers. Figure 35 shows the educational aid by Gudang Garam through an English language scholarship program for 150 middle school (SMP) students. Each photo shows various attributes of the companies, thus further emphasizing that the companies attempt to create a positive public image to pursue legitimacy. Happy expressions of children arouses the pity of users of company annual reports ([Chong \*et al.\*, 2019](#)). Figure 36 shows families who received aid for home renovations from Gudang Garam. CSR photos that are dominated by images of people are exploited to make users of annual reports feel touched by the commitment and care of the companies ([Zarzycka, 2014](#)). The rhetorical strength of photos may create a positive public image and thus affect the trust of stakeholders ([Bowen & Aragon-Correa, 2014](#)). CSR of the cigarette industry as a sinful industry is only used to cover up the dangerous impact of their products. Through CSR, the cigarette industry changed its identity from a dangerous industry to a socially responsible industry ([Siahaya & Smits, 2021](#)).



Figure 34



Figure 35



Figure 36

Source: [Annual report of RMBA \(2019\)](#); [Annual report of GGRM \(2012\)](#); [Annual report of GGRM \(2019\)](#)

## 5. Conclusion

This research has to objective to analyze corporate social responsibility photos in the annual reports of cigarette companies in Indonesia based on the semiotic perspective of Barthes. The research results indicated that there was an increase in the disclosures of CSR photos in the annual reports. This indicates that companies are further recognizing the power of photos in disclosing CSR information. Furthermore, the findings indicate that the economic category was the most disclosed in CSR photography of the cigarette industry. Meanwhile, the environmental category was relatively less disclosed. Images of people became the most dominant theme in the photographic CSR disclosures of the cigarette industry. Images of people are considered to be the visual representation of reality. The

companies take advantage of the emotional strength of readers to build up and maintain legitimacy as well as to craft a positive image.

The semiotic perspective of Barthes regarding denotation and connotation aided in analyzing the image crafted by the companies through representations of CSR photos. Denotation represents the literal meaning of photos regarding the utility of CSR of the cigarette industry in the three GRI areas. Philanthropy packaged through partnerships is displayed in the economic category to monopolize prices. Healthcare aid to the people in the social category is intentionally displayed to cover up the health hazards due to smoking. CSR activities for the cigarette industry in the environmental category are intentionally conducted to blur out various kinds of environmental pollution that are caused by the business activities. Meanwhile, through the connotative meaning, the photos become the vehicle for contextual signs that are intentionally selected to create an image. Connotation analysis aided in understanding the hidden messages displayed by the companies through CSR photos. Through CSR activities, the cigarette industry successfully changed perceptions, from being a sinful industry to being a socially responsible industry. CSR activities of the cigarette industry are able to craft a positive image by creating a vague reality of the dangers of its products. Government involvement and support, as well as the achievement of various CSR awards, further legitimizes the presence of the cigarette industry. This research affirms that CSR of the cigarette industry in Indonesia is used to blur out the negative impact of cigarettes.

This research has contributed to the theory and added to the literature on visualizations in CSR reports from the view of the semiotic theory of Barthes (Boiral, 2013). Practically, the results of this research can provide the information that CSR photos can be utilized to craft images and legitimacy, and thus stakeholders can become more prudent in interpreting CSR photos in annual reports. Through this research, it is expected that it can provide education to the people, particularly smokers, regarding the dangers of smoking to health. Additionally, the government as the regulator can play an active role in reducing cigarette consumption in Indonesia through various policies, such as ratifying the FCTC with consideration of various aspects and adjustments to the condition of the people in Indonesia. Meanwhile, the limitation of this study is that it only involved the analysis of photos of CSR activities at the levels of denotative and connotative meanings. Yet, the third level of semiotic meaning is the myth level, which concerns relations of power and ideology. As such, further research can involve the analysis of photos of CSR activities up to the myth level (Davison, 2014; Pujiningsih *et al.*, 2019; Syakur *et al.*, 2018).

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