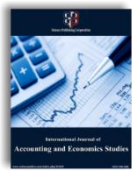
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Research paper



Sustainability Reporting: Framing Theory and Rhetoric Theory Perspectives

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Abstract

This study explores the use of framing and rhetoric strategies in PT. X's sustainability reporting from 2021 to 2023, analyzed through the lenses of Framing Theory, Rhetoric Theory, Legitimacy Theory, and Stakeholder Theory. As a major player in Indonesia's digital economy, PT. X faces significant scrutiny regarding its environmental and social responsibilities. The findings reveal that the company employs a dominant framing strategy that highlights innovation and progress, portraying sustainability as a long-term vision rather than an immediate responsibility. Through selective data presentation and optimistic narratives, PT. X constructs a positive public image, often downplaying operational challenges and trade-offs. Rhetorical elements—Logos, Pathos, and Ethos—are extensively used to build legitimacy and trust. Quantitative data and references to global standards (Logos), emotional storytelling (Pathos), and the inclusion of third-party certifications and partnerships (Ethos) are central to their approach. These strategies help reinforce the company's reputation among investors, regulators, and other stakeholders. However, the findings also indicate a risk of greenwashing, as transparency is occasionally compromised in favor of strategic communication. The study contributes theoretically by linking narrative construction with legitimacy and stakeholder engagement. Practically, it suggests that a more balanced reporting approach—one that includes transparent disclosures of both achievements and limitations—would enhance credibility. Ultimately, the research underlines the need for sustainability reports to evolve beyond branding tools toward instruments of genuine accountability.

Keywords: *Sustainability Reporting, Framing Theory, Rhetoric Theory, Legitimacy, Stakeholder Engagement, Greenwashing, ESG Communication.*

1. Introduction

Sustainability reporting has increasingly become a critical and prevalent practice among global companies over the past few decades (Halkos & Nomikos, 2021). It serves as a key instrument for companies to communicate their commitments and performance on Environmental, Social, and Governance (ESG) issues to stakeholders (Arvidsson & Dumay, 2022).

Over time, the Triple Bottom Line (TBL) framework, introduced by Elkington (1997), has provided the foundation for holistically understanding sustainability. This framework emphasizes the importance of balancing three main pillars: profit (economic aspects), people (social aspects), and planet (environmental aspects). TBL is not only a conceptual framework but has also been translated into practice through sustainability reports guided by international standards such as the Global Reporting Initiative (GRI). These standards are designed to help companies disclose sustainability information in a structured, transparent, and comparable manner (United Nations, 2015). The TBL approach highlights that corporate success should not only be measured by profitability but also by how well a company manages its social and environmental impacts.

The increasing emphasis on sustainability not only enhances accountability but also addresses the growing demands of stakeholders such as investors, consumers, regulators, and the public (Bebbington & Unerman, 2020; Eccles & Krzus, 2012). In this context, sustainability reporting is intended to demonstrate a company's commitment and responsibility toward sustainable development (Baumgartner, 2022). It provides a transparent and accountable portrayal of the company's econobuilding corporate reputation performance and serves as a strategic tool for corporate reputation building (Eccles et al., 2014). Furthermore, sustainability reports play a critical role in attracting investors who incorporate ESG criteria into their investment decisions (Friede et al., 2015).

Globally, sustainability reporting has shown remarkable progress. According to the KPMG Global Sustainability Reporting Survey (2022), 79% of the top 100 companies in each surveyed country have issued sustainability reports. At the global level, 96% of the world's top 250 companies (G250) have adopted sustainability reporting. These figures reflect the growing awareness among companies worldwide of the importance of sustainability reporting, particularly in managing risks and opportunities associated with climate change.

In Indonesia, sustainability reporting is also experiencing growth, in line with global advancements in this area. This growth is driven by several factors, including local regulations and increasing scrutiny from international stakeholders. One of the key policies is POJK No. 51/POJK.03/2017, issued by the Financial Services Authority (OJK), which mandates Financial Services Institutions, Publicly Listed Companies, and Issuers to produce comprehensive sustainability reports. This regulation has become the main driver pushing Indonesian companies to improve transparency and accountability in sustainability-related matters.

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The progress of sustainability reporting in Indonesia is also reflected in the adoption of international standards such as the Global Reporting Initiative (GRI). According to PwC (2023), around 80% of companies in Indonesia used the GRI framework in preparing their sustainability reports in 2022. This adoption reflects the commitment of Indonesian companies to align their reporting practices with global best practices and enhance transparency for stakeholders.

However, significant challenges remain, especially in the technology sector. Technology companies face considerable pressure from stakeholders to address issues such as carbon emissions, electronic waste, and social impacts. While many companies claim to integrate sustainability into their business strategies, there is often a noticeable gap between what is reported and what is practiced. Many sustainability reports prioritize the volume of information over its quality, resulting in disclosures that lack transparency and accuracy (Cho et al., 2018; Talbot & Boiral, 2018).

Despite an increase in the quantity of sustainability reports, concerns persist regarding the quality of disclosures. Non-compliance with international reporting standards such as GRI and SASB, or with local regulations issued by OJK, is frequently observed (Wicaksono, 2023). Such discrepancies raise questions about corporate accountability and concerns about potentially misleading disclosures (Wicaksono, 2023).

This situation has prompted researchers to investigate why the gap between sustainability reporting and actual practice persists. One possible explanation lies in how companies frame their sustainability narratives, often emphasizing certain elements to reinforce a positive corporate image. In this context, framing theory and rhetoric theory offer insights into how companies shape sustainability narratives that influence stakeholder perceptions (Michelon et al., 2019). Thus, this area of inquiry is essential to ensure that sustainability reporting reflects not only quantitative commitments but also substantive transparency.

Framing Theory, introduced by Goffman (1974) and further developed by Cornelissen and Werner (2014), explains how information is structured to influence audience interpretation. In sustainability reporting, framing theory sheds light on how companies strategically emphasize positive performance aspects to build favorable sustainability narratives (Crilly et al., 2016; Michelon et al., 2019; Tregidga et al., 2014). These narratives are often reinforced by third-party assurances to enhance credibility and legitimacy.

Rhetoric Theory, rooted in Aristotelian traditions and further developed by Green (2004) and Higgins & Walker (2012), focuses on how persuasive language is used to influence audiences and build legitimacy. Higgins and Walker (2012) identify the use of the three classical rhetorical elements—Ethos (credibility), Logos (logic), and Pathos (emotion) in sustainability reporting. However, the study also warns that excessive rhetoric without substantive action can harm corporate credibility.

Legitimacy Theory, based on the concept of social acceptability, suggests that companies must operate by societal norms and values to maintain their legitimacy and sustainability (Deegan, 2002; Suchman, 1995). In sustainability reporting, this theory explains why companies disclose information to show compliance with societal and environmental expectations. Hahn & Lülfs (2014) identified several legitimacy strategies used by companies, including rationalization, marginalization, authorization, and compensation. Cho et al. (2018) found that companies with poor environmental performance often use legitimacy strategies to reduce public pressure and protect their reputations. This theory highlights that sustainability reporting often serves a strategic function, beyond mere transparency.

Stakeholder Theory, popularized by Freeman (1984), emphasizes the importance of understanding and addressing stakeholder needs. In the ESG context, Mitchell et al. (1997) emphasize that disclosures aligned with stakeholder expectations can enhance firm value. Studies by Ellerup & Thomsen (2018) and Fisher & Hopp (2020) show that companies aligning their framing and rhetoric with stakeholder-specific needs are more likely to build trust.

Together, these four theories form a complementary theoretical framework. Framing Theory explains how narratives are constructed; Rhetoric Theory shows how messages are delivered persuasively; Legitimacy Theory explains why companies report on sustainability to maintain or enhance legitimacy; and Stakeholder Theory identifies the audience and content relevance of these reports. Understanding this framework reveals that a balanced approach between framing, rhetoric, and substantive transparency is critical to ensuring the credibility of sustainability reports. The use of framing and rhetoric without valid data may undermine stakeholder trust in a company's sustainability commitment.

PT X, the result of a merger between Xx, Xy, and Xz, is one of Indonesia's largest technology companies. Operating within a dynamic business ecosystem, PT. X faces complex sustainability challenges ranging from carbon emissions from logistics operations, high energy consumption, to social responsibility towards millions of partners and users connected through its ecosystem. According to a report by LPEM FEB UI (2023), PT X contributed between IDR 349 trillion and IDR 428 trillion to Indonesia's economy in 2022, equivalent to 1.8% to 2.2% of the national GDP. Additionally, the company's Gross Transaction Value (GTV) reached IDR 613 trillion in 2022, marking a 33% increase from the previous year (Republika, 2023). These figures highlight PT. X strategic position in supporting Indonesia's digital economic growth.

As a public company, PT. X is subject to OJK regulations, particularly Regulation No. 51/POJK.03/2017, which mandates transparent sustainability reporting that covers ESG aspects. These reports are not only communication tools for stakeholders but also vehicles for demonstrating corporate responsibility and commitment to sustainable business practices.

In its sustainability reports for 2021, 2022, and 2023, PT. X introduced the "Three Zeros" initiative, Zero Emissions, Zero Waste, Zero Barriers, as the core of its sustainability strategy. These reports were prepared following international standards such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), and are aligned with OJK requirements. The use of these standards aims to enhance transparency and credibility in disclosing environmental, social, and governance impacts. However, analysis of PT. X reports reveal a pattern of information presentation that may influence stakeholder perception, such as emphasizing achievements while downplaying challenges.

This pattern is evident in how PT. X presents its progress on the "Three Zeros" program, particularly in reducing Scope 1 and 2 GHG emissions and improving energy efficiency. In the 2021 report, the company introduced its sustainability commitment in a largely descriptive narrative without concrete metrics. The 2022 report showed improved data disclosures, including GHG emissions and waste management, but still emphasized positive aspects with limited discussion of significant challenges. The 2023 report offered more detailed disclosures, including Scope 3 GHG emissions and social impact on partners and users, yet optimistic narratives continued to dominate the message delivery.

The following section outlines the observable phenomena in PT X sustainability reports from 2021 to 2023:

Table 1: PT X Sustainability Report Phenomenon

Years	Key Characteristics of Sustainability Reports	Phenomena Driving the Research
2021	Initial reports introduced sustainability initiatives, such as "Triple Zero," but data disclosure was limited to broad narratives and long-term targets.	The reported data is still descriptive, without concrete metrics to measure sustainability impact.
2022	Data detail increased with disclosure of GHG emissions (Scope 1 and Scope 2), waste management, and renewable energy commitments.	Reports are starting to include sustainability metrics, but the narrative of success remains the main focus.
2023	More detailed data disclosures include GHG emissions (Scope 1, 2, and 3), social impacts on partners and users, and third-party verification reports for several sustainability indicators.	The existence of a pattern of framing company success, while areas that are not optimal are still less disclosed in detail, creates the potential for greenwashing.

Source: PT X Sustainability Report (2021, 2022, 2023)

In addition to the phenomenon of data presentation that has the potential for framing, an evaluation of PT X compliance with reporting standards such as GRI, SASB, and OJK shows the opportunity to create a selective narrative. The results of the evaluation of compliance with standards are as follows:

Table 2: Compliance Evaluation of PT X

Standard	PT X Compliance	Framing/Rhetoric Opportunities
***Global Reporting Initiative* (GRI)**	PT X has followed GRI standards by reporting metrics such as GHG emissions, waste management, and social inclusion. However, disclosure of negative impacts is still minimal.	Unbalanced presentation of data between successes and challenges can create biased perceptions (Michelon et al., 2019).
***Sustainability Accounting Standards Board* (SASB)**	PT X includes sustainability indicators relevant to the technology sector, such as energy consumption and supply chain efficiency.	Focusing on specific metrics without full context can potentially create selective narratives (Higgins and Walker, 2012).
Otoritas Jasa Keuangan (OJK)	PT X's sustainability report is by POJK 51/2017, including ESG information, sustainability targets, and stakeholder engagement.	Adherence to regulatory standards can be used as a legitimation tool (Cho et al., 2018).

Source: PT X Sustainability Report (2021, 2022, 2023)

Compliance with sustainability standards presents PT X with opportunities to build legitimacy in the eyes of stakeholders. However, the use of framing and rhetorical strategies in presenting sustainability data poses the risk of greenwashing if not accompanied by substantive transparency. On the one hand, such approaches can enhance positive stakeholder perceptions. On the other hand, if the sustainability narrative is not backed by real action, the company's credibility may deteriorate. Therefore, striking a balance between narrative and factual data is crucial for maintaining legitimacy in the public eye (Hahn & Lülfs, 2014; Higgins & Walker, 2012; Michelon et al., 2019).

Additionally, research conducted by Wicaksono (2023) revealed that the level of Sustainable Development Goals (SDGs) disclosure among Indonesian companies remains relatively low. The findings showed that, on average, SDG disclosures related to business actions reached only 8%, while disclosures aligned with SDG targets reached 20%. These results indicate a selective approach to SDG reporting, where companies tend to highlight indicators that are easier to achieve or that enhance their image, while more complex or risk-prone aspects are often neglected. Hence, the phenomenon of framing and rhetorical use in PT X sustainability reports is a relevant and timely issue for further investigation.

This study aims to identify how sustainability narratives are constructed and to explore the use of framing and rhetorical elements in shaping a positive perception. Furthermore, the research will evaluate the potential imbalances that may arise from such communication strategies and assess their implications for corporate legitimacy. Stakeholder trust is a key factor in the success of a company's sustainability strategy. Thus, PT X must ensure that its communicated sustainability narrative is supported by factual data and concrete action. According to Michelon et al. (2019), an effective sustainability narrative must reflect transparency and accountability to avoid accusations of green-washing, which can damage long-term corporate reputation.

Previous studies have explored various aspects of rhetoric and framing in sustainability reporting. For example, Higgins and Walker (2012) employed a descriptive approach to analyze the use of ethos, logos, and pathos in social and environmental reporting. However, their study did not explicitly integrate rhetorical theory with framing analysis. Meanwhile, Riduwan and Andayani (2020) explored the concept of simulacra and rhetoric in sustainability reporting, but their scope was limited to the role of accounting, with framing not being the primary focus.

Rahmawati (2013) applied a qualitative approach to examine rhetoric in corporate social responsibility (CSR) reports, though her study focused only on the telecommunications sector, making it less relevant for understanding the dynamics of sustainability reporting in Indonesia's digital technology industry, such as that of PT X. On the other hand, Shoaib and Pathan (2023) and Strömberg and Rørvig (2021) analyzed framing in sustainability reports of companies in Scandinavian countries. However, the sustainability context in those regions differs from that of Indonesia, which faces unique challenges in reporting SDGs and broader sustainability issues.

In addition, prior studies have mostly concentrated on evaluating the use of reporting standards such as the Global Reporting Initiative (GRI). For instance, Haryanti and Setyawan (2025) and Orazalin and Mahmood (2019) highlighted the determinants of GRI-based report-ing, but their approaches were largely quantitative and did not explore in depth how framing and rhetorical elements are used in communi-cating sustainability information.

This research fills that gap by integrating framing analysis using Gamson and Modigliani's framework and rhetorical analysis based on Aristotle's appeals of logos, pathos, and ethos. The focus is on PT X sustainability reports from 2021 to 2023, providing a specific and relevant context within Indonesia's digital technology industry. Using an exploratory qualitative approach, the study investigates how sustainability narratives are structured and how framing and rhetorical elements are employed to construct a favorable perception, while also identifying potential imbalances between narrative and actual performance.

The primary objective of this research is to identify and analyze the application of Framing Theory and Rhetoric Theory in understanding PT X's sustainability reporting practices. By examining how sustainability narratives are constructed and communicated, the study seeks to reveal the strategic use of framing and rhetorical elements in building corporate legitimacy and stakeholder trust.

Practically, this research is expected to enhance PT X transparency in sustainability communication, thereby strengthening public trust and stakeholder engagement. It also provides insights into effective communication strategies to reduce the risk of greenwashing by ensuring that sustainability narratives are supported by factual and substantive disclosures.

Theoretically, the study contributes to the academic literature on framing (as proposed by Gamson and Modigliani) and rhetoric (based on Aristotle's ethos, logos, and pathos) in the context of corporate sustainability. It introduces an analytical framework that may be used in future studies to explore how communication strategies influence legitimacy and stakeholder perceptions. Moreover, it lays a foundation for comparative research across companies or different industry sectors.

From a policy perspective, this research offers valuable input for policymakers in improving sustainability reporting standards, such as GRI, SASB, and Indonesia's Financial Services Authority regulations. It also supports the development of more robust and measurable sustainability policies, encouraging greater corporate responsibility. Lastly, it provides a useful reference for regulators and companies in evaluating the quality of sustainability reports, particularly the alignment between narrative and actual performance.

2. Methods

2.1 Research Design

This study employs an exploratory qualitative approach through document analysis, aiming to understand the application of Framing Theory (Gamson & Modigliani, 1989) and Rhetoric Theory (Aristotle) within PT X sustainability reporting. This approach is suitable for examining complex and contextual phenomena without rigid hypotheses (Creswell, 2013; Creswell & Poth, 2018).
Exploratory qualitative research emphasizes the interpretation of meaning, narratives, and social constructions—particularly relevant in analyzing how corporate sustainability narratives are constructed to shape stakeholder perceptions (Mengist et al., 2020).
The choice of document analysis aligns with this approach, allowing in-depth examination of PT X sustainability reports as formal corporate texts. This method enables the identification of narrative patterns, persuasive strategies, and efforts to build legitimacy through framing and rhetoric (Bowen, 2009). In summary, this approach allows flexible, nuanced insight into how sustainability messages are framed and delivered, making it well-suited to the study's objectives.

2.2 Unit of Analysis

The unit of analysis in this study is the text and content of PT X's sustainability report for the period 2021 to 2023. In document-based research, the unit of analysis can be written text, images, or other relevant visual elements (Patton, 2015)
The sustainability report was chosen as the unit of analysis because this document is the company's main medium for communicating sustainability performance to stakeholders. Each element in the report, such as content structure, narrative, data visualization, and themes, is analyzed to identify framing patterns and the use of rhetoric. This is in line with Bowen's approach (2009), which states that document analysis allows researchers to systematically explore the meaning behind written data.

2.3 Data Collection Technique

This study uses document analysis of PT X sustainability reports from 2021 to 2023, obtained from publicly available sources online. Sustainability reports are formal corporate communications designed to convey sustainability strategies, making them highly suitable for qualitative analysis (Bowen, 2009).
1. Strengths of Document Analysis

According to Bowen (2009), document analysis offers key advantages:
a. Contextual relevance: It reflects actual communication with stakeholders.
b. Efficiency: It requires no direct participant involvement, enabling timely data collection.
c. High validity: Reports are standardized and publicly available, ensuring reliability in representing corporate strategies.
2. Relevance to Framing and Rhetoric Analysis

a. Farming: As per Gamson & Modigliani (1989), documents construct social reality by defining problems, causes, and moral evaluations. PT X reports serve as social artifacts for analyzing such framing.
b. Rhetoric: Following Aristotle's classical model—logos, ethos, pathos—rhetoric is evident in how sustainability is communicated persuasively (Higgins & Walker, 2012; Diouf, 2017).
c. Narrative structure: Altheide & Schneider (2013) emphasize that formal documents reveal organizational narratives and influence public perception.
3. Justification for Not Using Additional Methods

The study excludes interviews or observation since the textual data alone are sufficient to address the research questions. Document analysis offers objective insight free from respondent bias (Prior, 2003) and is methodologically adequate for exploring communication strategies in sustainability reporting (Bowen, 2009; Patton, 2015).

2.4 Research Instruments

Qualitative research instruments are tools used to collect data in research with a qualitative approach. This study uses a research instrument, namely the researcher. In the context of qualitative research, the researcher is the most fundamental instrument. Without the presence of the researcher, the research cannot be carried out because there is no individual responsible for determining the topic, focus, and collecting relevant data (Eakin and Gladstone, 2020). The duties of a researcher include determining the focus or topic of research based on his/her subjective views. Furthermore, the researcher has the responsibility to collect data to be analyzed and then draw conclusions because of the research. Ideally, a researcher must have been validated, meaning that he/she is an individual who has been proven to have the capacity and ability to conduct research.
This is important so that research can run smoothly and valid research results can be obtained through a continuous process until completion. The researcher has been validated by reading books on qualitative research, Sustainability Reporting, and transparency standards. The researcher also played videos on YouTube and had discussions with experts related to the research to be conducted.

2.5 Research Site and Timeline

This study focuses on PT X as the research object due to several reasons:
1. Scale and Influence

As Indonesia's largest digital ecosystem with over 55 million active users (PT X, 2023), PT X bears significant responsibility in transparent sustainability reporting.
2. Innovative Reporting Practices

PT X adopts global standards (GRI, SASB, TCFD) and employs strategic framing and rhetoric to build a positive image (PT X, 2022; GRI, 2021).

3. Sustainability Commitment

PT X targets Net Zero Emissions by 2030 through programs like GoGreener and plastic reduction. However, studies (Boiral et al., 2019) suggest such reports may reflect legitimacy strategies more than actual practices.

4. Regulatory Compliance

As a public company, PT X is required to comply with POJK 51/2017 on sustainable finance (OJK, 2017), making it relevant for examining gaps between claims and implementation.

5. Academic Relevance

PT X reports provide a rich case for applying Framing Theory, Rhetoric, Legitimacy, and Stakeholder Theory (Gamson & Modigliani, 1989; Aristotle, 2007).

The research is conducted from November 2023 to August 2024, covering data collection and analysis during this period.

2.6 Data Analysis Techniques

1. GRI Standards Compliance Analysis

Using GRI 200 (Economic), GRI 300 (Environmental), and GRI 400 (Social), this analysis compares PT X sustainability reports (2021–2023) against relevant GRI indicators (GRI, 2021). The process includes:

a. Identifying relevant indicators and assessing disclosure scope.
b. Evaluating claim accuracy (e.g., overstatement, misrepresentation).
c. Presenting compliance findings and implications for transparency and accountability.

2. SASB Standards Compliance Analysis

Focusing on investor-relevant information, this analysis reviews PT X alignment with SASB standards for the tech sector (SASB, 2020), assessing:

a. Indicator relevance and completeness.
b. Transparency, materiality, and greenwashing risks.
c. Implications for corporate legitimacy.

3. OJK Regulatory Compliance Analysis

Assesses alignment with POJK 51/2017 and SEOJK 16/2021 (OJK, 2017), covering ESG aspects such as emissions and social responsibility:

a. Evaluating required disclosures.
b. Identifying inconsistencies and compliance gaps.
c. Discussing impacts on corporate reputation and accountability.

4. Framing Analysis (Gamson & Modigliani)

Applies the Gamson and Modigliani (1989) model to explore how PT X frames sustainability:

a. Identifying framing devices: metaphors, exemplars, catchphrases, depictions, visual images.
b. Analyzing reasoning devices: roots, appeals to principle, and consequences.
c. Synthesizing core frames and interpreting stakeholder implications (Ryan & Gamson, 2006).

5. Rhetorical Analysis (Aristotle's Framework)

Uses ethos, pathos, and logos to assess how PT X constructs persuasive narratives:

a. Logos: data-driven claims to support logic (e.g., emission reductions).
b. Pathos: emotional appeals (e.g., "future generations depend on us").
c. Ethos: credibility (e.g., emphasizing expertise and experience).

This method reveals communication strategies and evaluates their impact on stakeholder perceptions (Whittle et al., 2023; Cornelissen, 2023; Rajah et al., 2023). Integration with framing analysis enables a holistic understanding of how sustainability messages are constructed and legitimized (Entman, 1993).

3. Results and Discussion

3.1 Analysis of Claim Deviations Against GRI Standards

The Global Reporting Initiative (GRI) is one of the most widely recognized international frameworks for sustainability reporting, offering systematic and measurable guidelines for disclosing an organization's economic, environmental, and social impacts (GRI, 2021). For publicly listed companies such as PT X, adherence to the GRI standards is crucial for demonstrating commitment to transparency and accountability in Environmental, Social, and Governance (ESG) reporting.

In practice, however, there is a tendency among companies to present information that deviates from these established standards. Such misleading claims may take the form of discrepancies between reported and actual performance, omission of material issues, or the use of euphemistic language to obscure negative impacts (Lecheler & De Vreese, 2019). This analysis seeks to assess the accuracy and integrity of PT X's sustainability reports from 2021 to 2023 regarding the GRI framework.

Content analysis was conducted on PT X's sustainability reports from the years 2021, 2022, and 2023. Indicators were examined under GRI 200 (Economic), GRI 300 (Environmental), and GRI 400 (Social) categories. Deviations were categorized into three types: overstatement (exaggerated claims), misrepresentation (misleading claims), and understatement (downplayed or omitted information).

Table 3: Evaluation of Compliance with GRI

Year	GRI Category	Type of Deviation	Summary
2021	GRI 203, 305, 306, 401	Overstatement, Misrepresentation	Vague economic impact; emissions without methodology; waste claims lack a baseline; incomplete employment data
2022	GRI 302, 305, 306	Understatement, Misrepresentation	Insufficient data on energy use and waste management; emissions data lacks clarity
2023	GRI 203, 305	Overstatement	Claimed 11% emissions reduction lacks explanation; economic contributions not quantified

The analysis reveals a pattern of inconsistencies between PT X's sustainability disclosures and GRI standards. For instance, claims concerning economic contributions and carbon emission reductions often lack verifiable methodologies or supporting data, indicating overstatement. Cases of misrepresentation arise from ambiguous descriptions or omission of key performance data, particularly in employment and GHG emission metrics. Understatement is identified where the company simplifies or omits important environmental impact information, such as energy use and waste trends.

These deviations not only undermine the credibility of PT X's sustainability reports but may also mislead stakeholders regarding the company's true sustainability performance. Academically, this highlights the importance of critically evaluating corporate sustainability disclosures to detect potential greenwashing practices. For example. Coca-Cola often promotes its plastic bottles as "eco-friendly" by using recycled plastic. However, despite producing some bottles from recycled materials, they remain one of the largest producers of plastic waste globally. Coca-Cola focuses on packaging while overlooking the fact that it still produces large volumes of single-use plastic, contributing to the global plastic pollution crisis. Moving forward, PT X should enhance its reporting by providing greater methodological transparency, including quantitative metrics aligned with GRI standards, to ensure that its sustainability communications are both reliable and stakeholder-oriented.

3.1.1 Analysis of Claim Deviations Against SASB Standards

The Sustainability Accounting Standards Board (SASB) provides industry-specific guidance for disclosing material sustainability issues relevant to investors and stakeholders. This analysis evaluates PT X's sustainability disclosures (2021–2023) for compliance with SASB standards, focusing on two primary sectors: Road Transportation and E-Commerce. The aim is to assess accuracy, transparency, and the potential presence of misleading narratives or greenwashing.

A comparative assessment identified inconsistencies categorized as understatement and misrepresentation. The analysis involved matching company claims with specific SASB metrics. Below are selected examples:

Table 4: Compliance and Transparency Evaluation

Year	SASB Indicator	Claim & Issue	Deviation Type
2021	TR-RO-110a.1	GHG emission management lacked Scope 1 quantitative disclosure.	Understatement
2022	TR-RO-110a.2	GHG inventory reported; lacked strategy or trend analysis.	Misrepresentation
2023	TR-RO-120a.1	The air pollutant inventory is mentioned without specific data.	Understatement
2021	CG-EC-130a.1	Energy use noted; lacked a renewable energy breakdown.	Understatement
2022	CG-EC-130a.2	Water use in high-risk areas cited; lacked impact analysis.	Understatement
2023	CG-EC-130a.3	Data center efficiency claimed; lacked actionable strategies.	Misrepresentation
2021	TR-RO-320a.1	Safety risks noted; no incident data disclosed.	Understatement
2022	TR-RO-320a.3	Health commitment cited; lacked impact or risk mitigation data.	Understatement
2023	CG-EC-330a.2	Diversity in hiring was mentioned; it lacked retention or turnover data.	Understatement
2021	TR-RO-540a.1	Road safety was discussed; it lacked accident statistics and trends.	Understatement

PT X's sustainability reports show several deviations from SASB standards, particularly in the form of understatements and occasional misrepresentations. These issues stem from incomplete data, a lack of quantitative metrics, and insufficient disclosure of strategies or outcomes. To enhance credibility and compliance, the company should strengthen methodological transparency and align more rigorously with SASB's materiality principles.

3.1.2 Analysis of Misleading Claims Against OJK Regulations

To enhance transparency and accountability in sustainability reporting, Indonesia's Financial Services Authority (OJK) has mandated companies to disclose Environmental, Social, and Governance (ESG) aspects through POJK No. 51/POJK.03/2017 and SEOJK No. 16/POJK.04/2021. These regulations require accurate, measurable, and verifiable reporting on sustainability strategies, ESG impacts, and governance practices.

However, X's sustainability reports for 2021–2023 indicate various reporting discrepancies, including understatement, overstatement, and misrepresentation of sustainability-related information.

1. Common Nonconformities

a. Absence of measurable annual ESG targets (understatement).
b. Lack of clear methodology in reporting economic and environmental impact (understatement/overstatement).
c. Incomplete disclosure of stakeholder engagement and legal compliance issues (misrepresentation).

2. Examples of Reporting Discrepancies

These inconsistencies risk misleading regulators and stakeholders, possibly undermining X's credibility. To enhance compliance with OJK standards, the company must:

a. Define measurable sustainability goals,
b. Improve disclosure methodology,
c. Clarify stakeholder influence and legal compliance,
d. Avoid vague or inflated ESG claims.

Table 5: Evaluation of Compliance with Required Structure and Content

Year	Aspect	Claim	Type of Deviation
2021	ESG Strategy	No measurable targets or impact assessments	Understatement
2022	ESG Performance	Estimates reported without methodological clarity	Understatement
2023	GDP Contribution	Very broad range (Rp259.61–391.97 trillion) without a clear methodology	Overstatement
2023	Emission Reduction	11% reduction claimed without attribution to internal or external factors	Overstatement
2023	Legal Compliance	Claimed legal improvements, omitted regulatory sanctions	Misrepresentation
2023	Stakeholder Engagement	Engagement process reported without showing how feedback was used	Misrepresentation

3.2 Framing Analysis of PT X's Sustainability Report

The framing analysis of PT X's sustainability reporting aims to examine how the company strategically constructs its narratives around social and environmental issues through written and visual communication. The analytical framework follows Gamson and Modigliani's (1989) model, emphasizing framing devices such as metaphors, catchphrases, exemplars, and reasoning tools, including appeals to principle, consequences, and causal attribution.

PT X consistently frames itself as a transformational and inclusive actor, with the central theme: "Collaborating for a Sustainable Indonesia." Across its 2021–2023 reports, the company communicates sustainability not merely as compliance but as a long-term social and environmental commitment. The narrative is positively constructed, emphasizing moral values, technological progress, and collaboration.

1. Key Framing Devices:

a. Metaphors: Phrases such as "X Ecosystem" and "X for All" metaphorically position the company as a holistic, inclusive platform.
b. Catchphrases: Slogans like "Three Zeros: Zero Emissions, Zero Waste, Zero Barriers" serve as memorable commitments.
c. Exemplars: Real-life illustrations such as electrified fleets and empowered MSMEs are highlighted through stories and images of partners and drivers.
d. Depictions: The framing of post-pandemic recovery and digital inclusion highlights PT X's role in addressing national social challenges.

2. Reasoning Devices

a. Causal Attribution: Sustainability is framed as a necessary response to Indonesia's socio-environmental challenges.
b. Appeals to Principle: The reports invoke moral values such as social justice and support for small businesses.
c. Consequences: The narrative warns of worsening inequality and environmental crisis in the absence of sustainable action.

PT X's sustainability reports utilize positive framing techniques to convey its role in driving inclusive and responsible innovation. However, the framing must be critically evaluated to detect potential greenwashing, particularly if visual and rhetorical strategies are not substantiated by independently verifiable data.

3.3 Rhetorical Analysis

Rhetoric plays a central role in corporate communication, particularly within sustainability reporting, where organizations aim not only to inform but also to persuade stakeholders. PT X's sustainability reports from 2021 to 2023 demonstrate the strategic use of classical Aristotelian rhetorical modes: Logos (logical appeals), Pathos (emotional appeals), and Ethos (credibility and ethics), each serving to frame the company's image as socially and environmentally responsible.

1. 2021 Report

In 2021, X emphasized its identity as a newly merged entity (Xx and Xy) by constructing a cohesive and optimistic narrative.

a. Logos: The report employed extensive data contributions to GDP, carbon reduction efforts, and user base figures—to frame a rational, achievement-oriented argument. However, it failed to address operational limitations or implementation challenges, raising concerns over selective disclosure.
b. Pathos: Emotional narratives, including stories of driver partners and UMKM (micro-enterprises), were used to evoke empathy. Inspirational slogans like "Driving Progress Together" reinforced this emotional appeal. Nevertheless, such storytelling potentially masks systemic issues like labor precarity.
c. Ethos: Credibility was reinforced through references to international frameworks (GRI, SASB), certifications (ISO), and audits by PwC. Despite this, the absence of transparent disclosures on organizational integration difficulties undermined perceived integrity. The report effectively introduced X's commitment to sustainability but lacked critical reflection, resulting in a narrative that was overly optimistic and unbalanced.

2. 2022 Report

The 2022 report advanced the rhetorical approach, presenting PT X as a leader in inclusive digital sustainability.

a. Logos: The use of empirical data—such as a reported 2.2% contribution to Indonesia's GDP and nearly 1 million tons of CO_2e reductions—created a strong evidence-based narrative. However, the lack of acknowledgment of Scope 3 emissions and challenges in decarbonizing transportation exposed limitations.
b. Pathos: Stories such as the "Saham Xng Royong" initiative for driver-partners and community tree-planting (GoGreener) were emotionally charged, designed to portray PT X as empathetic and socially embedded.
c. Ethos: External audits, ISO certifications, and involvement with global platforms (e.g., Alliance for Clean Air) were used to reinforce ethical standards and legitimacy. However, these claims were weakened by a lack of coverage across all business units and minimal mention of regulatory compliance issues.

While the 2022 report strengthened X's credibility and emotional engagement, it remained limited in discussing operational setbacks and internal inequalities, resulting in a skewed portrayal of progress.

3. 2023 Report

By 2023, X's sustainability communication had evolved into a more structured and polished rhetorical presentation.

a. Logos: With clearer formatting and international benchmarks (GRI, SASB), the report showcased data on economic impact, emission cuts, and program outcomes. Nonetheless, selective reporting persisted, with minimal discussion of challenges or underperformance.
b. Pathos: Inspirational stories and collective language ("moving forward together") were used to deepen emotional resonance. Yet, these often highlighted anecdotal successes while neglecting broader systemic vulnerabilities affecting partners and informal workers.
c. Ethos: The company leaned heavily on formal credentials—third-party audits, ISO standards, and partnerships with institutions like SBTi and LPEM FEB UI. However, real-world gaps remained, as evidenced by regulatory sanctions against PT X subsidiaries, raising doubts about consistent ethical adherence.

The 2023 report refined rhetorical structure but continued the trend of emphasizing achievements while omitting major challenges, suggesting a carefully curated rather than fully transparent narrative.

From 2021 to 2023, PT X's sustainability reports consistently used rhetorical strategies—logos (data and logical argument), pathos (emotional stories), and ethos (credibility through standards and partnerships)—to shape a positive image. While the reports highlight achievements and social impact, they often downplay challenges, risks, and stakeholder issues. This creates an imbalance that risks turning sustainability communication into a form of greenwashing rather than transparent reporting.

3.4 Framing and Rhetoric Perspectives on PT X's Sustainability Reporting

PT X's sustainability reports from 2021 to 2023 reveal deliberate use of Framing Theory and Rhetoric Theory to shape stakeholder perception. From a Framing Theory perspective, the company emphasizes success stories, environmental initiatives, and social impact, while downplaying operational challenges or policy failures. The framing simplifies complex sustainability issues, creating an optimistic narrative centered on progress and solutions—often without critical reflection on barriers or risks.

Using Rhetoric Theory (Aristotle's ethos, pathos, and logos), PT X constructs persuasive reports:

1. Logos: Rich in data on emissions, GDP contribution, and program reach—but selectively presented to support positive messaging.
2. Pathos: Emotional narratives (e.g., empowered drivers, tree planting) aim to foster empathy and collective pride.
3. Ethos: Certifications, third-party audits, and global partnerships bolster corporate credibility, though sometimes these only partially cover operations.

Combined, both theories show how PT X strategically presents its sustainability story: promoting a responsible, impactful image. However, the emphasis on positive framing and emotional appeal risks bias and may obscure real challenges, potentially affecting stakeholder trust and decision-making.

3.5 Legitimacy, Framing, and Rhetoric in PT X's Sustainability Reports (2021–2023)

PT X's sustainability reports demonstrate a strategic effort to gain legitimacy by aligning with societal norms and stakeholder expectations (Suchman, 1995). This is achieved through framing and rhetoric.

1. Framing as a Legitimacy Strategy

PT X frames sustainability as a progressive journey, presenting achievements while downplaying challenges. This creates a narrative of ongoing improvement, softening criticism and promoting acceptance. Selected data—like GDP contributions or emission reductions—is used to strengthen this image, though key risks and limitations are often omitted. This selective framing supports pragmatic legitimacy, appealing to stakeholder expectations without full transparency.

2. Rhetoric as a Legitimacy Tool

a. Ethos: PT X builds credibility through certifications (e.g., ISO), third-party audits (PwC, EY), and global partnerships (e.g., TikTok, SBTi). This supports normative legitimacy, though it may be more persuasive than reflective if evaluations lack depth.
b. Logos: Frequent use of global standards (GRI, SASB) and performance data creates a rational basis for claims, promoting cognitive legitimacy. However, it often omits implementation challenges.
c. Pathos: Emotional stories (e.g., driver success, GoGreener participation) foster moral legitimacy, but may distract from unresolved issues.

X's reports use framing and rhetoric to reinforce legitimacy, but often lack critical transparency. While effective for reputation-building, this approach may limit stakeholder trust if real challenges remain hidden.

3.6 Stakeholder Theory, Framing, and Rhetoric in PT X's Sustainability Reports (2021–2023)

Based on Freeman's Stakeholder Theory (1984), PT X's sustainability reports from 2021–2023 reflect an effort to align their communication with diverse stakeholder interests. Using framing (Gamson & Modigliani, 1989) and rhetoric (Aristotle: ethos, logos, pathos), PT X tailored its messages to strengthen engagement and build legitimacy.

1. Framing for Stakeholder Alignment

PT X framed its sustainability narratives based on stakeholder groups:

a. Investors & regulators: Emphasis on compliance with GRI, SASB, SDGs.
b. Drivers & MSMEs: Focus on empowerment and inclusive growth.
c. Environmental public: Highlighting programs like GoGreener and net-zero targets.

Framing was also supported by selective data use, such as reporting economic contribution and emissions reductions while omitting environmental costs or operational challenges. This shows a strategic adjustment of information to meet stakeholder expectations.

2. Rhetoric as a Persuasive Mechanism

a. Ethos: Credibility was built through audits, certifications (e.g., PwC, ISO), and global partnerships, mainly to appeal to investors and regulators.
b. Logos: Data-backed claims (e.g., CO_2 reduction, GDP impact) enhanced logical appeal but often lacked critical depth or transparency.
c. Pathos: Emotional stories (e.g., driver success, GoGreener impact) helped connect with grassroots stakeholders but sometimes overshadowed deeper structural issues.

PT X strategically used framing and rhetoric to tailor sustainability narratives for specific stakeholder groups. While effective for engagement and legitimacy, the reports reflect selective transparency, focusing on positive impacts while underreporting challenges.

3.7 Key Findings on Framing and Rhetoric in PT X's Sustainability Reports (2021–2023)

Analysis of PT X's sustainability reports from 2021 to 2023 reveals a strong use of framing and rhetorical strategies to shape public perception, gain legitimacy, and meet stakeholder expectations. The main findings are as follows:

1. Framing Sustainability as Long-Term Innovation

PT X consistently framed sustainability as a progressive, long-term commitment, centered around the "Three Zeros" (Zero Emissions, Zero Waste, Zero Barriers). While this narrative builds optimism, it often lacks detail on actual implementation challenges or risks, making it aspirational but selectively transparent.

2. Data Selection as a Framing Tool

PT X emphasized positive statistics while minimizing or excluding unfavorable data. This selective use of data reinforced the desired corporate image but reduced the objectivity of the report. As a result, the reports tend to function more as branding tools than critical reflections of actual sustainability performance.

3. Rhetorical Strategy: Ethos, Logos, Pathos

a. Ethos: Credibility was established through references to global standards and third-party audits. However, these are not always fully transparent or reflective of broader operational risks.
b. Logos: Data and logical arguments supported economic and social impact claims but lacked depth in risk analysis or trade-offs,

especially regarding environmental costs.

c. Pathos: Emotional narratives (e.g., driver success stories, green initiatives) were used to foster stakeholder connection. However, these often lacked supporting evidence, creating a gap between sentiment and measurable impact.

PT X's sustainability reports use framing and rhetoric to present a strategically positive narrative. While they build legitimacy and emotional engagement, the limited transparency on real challenges suggests the reports are more aligned with corporate reputation management than objective sustainability evaluation.

3.8 Implications of Research Findings

The findings from the analysis of PT X's sustainability reports from 2021 to 2023 indicate that the company strategically employs framing and rhetorical techniques to shape a positive narrative, build credibility, and strengthen legitimacy in the eyes of stakeholders. By emphasizing long-term commitments and aligning with global standards, PT X presents itself as a progressive and responsible enterprise. However, this narrative often lacks transparency regarding the challenges and risks faced during the implementation of sustainability strategies.

The framing used selectively highlights achievements while minimizing discussion of negative impacts, creating a communication bias that leans more toward branding than balanced reporting. Meanwhile, the rhetorical use of ethos, logos, and pathos supports the company's image as credible and socially engaged, although it sometimes lacks critical evaluation and measurable outcomes.

These strategies have implications across theoretical, managerial, regulatory, and stakeholder domains. They contribute to our understanding of sustainability reporting as a tool of persuasion and legitimacy, not merely information-sharing. At the same time, they highlight the need for stronger transparency, more rigorous third-party verification, and the development of more critical literacy among stakeholders to evaluate corporate sustainability claims beyond surface narratives.

3.9 Research Limitations

This study has limitations in gaining direct insights from key stakeholders, especially the management of PT X. The absence of interviews with management means that the analysis relies solely on sustainability report documents provided by the company, without direct verification of the background of the communication strategy or the real impact of the sustainability initiatives reported. Nevertheless, this study still provides a comprehensive analysis based on the available data. The findings in this study are expected to be a basis for further studies that involve direct perspectives from stakeholders, thus providing a more complete understanding of the company's sustainability communication practices.

4. Conclusion

This study analyzed the use of framing and rhetoric in PT X's sustainability reports from 2021 to 2023, using Framing Theory, Rhetoric Theory, Legitimacy Theory, and Stakeholder Theory as analytical frameworks. The findings reveal that PT X consistently constructs an optimistic narrative emphasizing achievements in sustainability while often downplaying or omitting challenges and shortcomings. Through strategic framing, the company shapes a positive public image by selectively highlighting favorable data.

Rhetorical strategies—logos, pathos, and ethos—are employed to build legitimacy and stakeholder trust. Logical arguments are supported by data and international standards, emotional appeals are used to inspire optimism and pride, and credibility is reinforced through third-party collaborations and certifications.

These techniques reflect efforts to maintain legitimacy and meet stakeholder expectations, especially regarding social and environmental responsibility. However, the study also identifies a persuasive bias in the presentation of data, where critical issues are overshadowed by positive narratives. While this may enhance X's public image, it risks undermining trust if confronted with independent scrutiny or shifting stakeholder demands.

In conclusion, PT X effectively leverages framing and rhetoric to reinforce its corporate image and stakeholder approval. Nevertheless, achieving genuine sustainability will require greater transparency, balanced reporting, and critical reflection on existing challenges.

Recommendation

Based on the findings and conclusions, several recommendations can be made to improve PT X's sustainability reporting and guide future research. First, the company should increase transparency by openly disclosing the challenges it faces in implementing sustainability policies, which could enhance stakeholder trust and public legitimacy. Additionally, deeper and independently verified evaluations of social and environmental impacts should be conducted and published to strengthen the credibility of their reports.

PT X is also encouraged to adopt a more balanced framing approach by presenting not only achievements but also the difficulties and risks encountered, fostering a more credible image. A broader, more inclusive engagement with diverse stakeholder groups would enrich perspectives and promote more accurate representations of the company's sustainability efforts.

For future research, employing mixed methods combining document analysis with interviews, surveys, and field studies could provide a more comprehensive understanding of stakeholder perceptions and the real-world implications of the narratives presented. Finally, expanding the theoretical framework to include other perspectives, such as Corporate Social Responsibility or Accountability Theory, would deepen the analysis of the relationship between framing, rhetoric, and legitimacy within the social and environmental context.

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