

ABSTRACT

Despite having the same operational business, CSR reports of different companies are not done equally. The aim of the present study was to investigate and analyze informations regarding the CSR reports from companies of the same operational business industry. This study also aimed to understand the motives and purposes of each company in their CSR activities.

This study employed semiotic approach of qualitative methods. The data analyzed in this study was obtained from CSR reports of PT Pertamina and PT Medco Energy. In-depth interviews were done with a representative from each company.

This study is hoped to give essential contributions toward persons or organizations that utilize such reports in making decisions. It was found that there were indeed differences in presenting CSR reports between these two companies. The differences occurred due to the existence of their distinctive characteristics. On the other hand, the evidence showed that differences in the characteristics of each company's stakeholders played a key role in the company's activities.

Keywords : legitimacy, stakeholder Theory, PT Pertamina, PT Medco, CSR, CSR Reporting.