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Narrative Gaps in CSR Communication: From Compliance to Conversation in Indonesian SOEs

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Abstract

Corporate Social Responsibility (CSR) communication in Indonesian state-owned enterprises (SOEs) remains strongly influenced by regulatory compliance, often prioritizing formal disclosure over dialogic engagement. This study examines the narrative gaps in CSR communication through the case of PT Telkom Indonesia, the country's largest digital and telecommunication SOE. Using critical discourse analysis (CDA) of Telkom's Annual Reports (2023–2024), the research identifies how compliance-driven narratives intersect with broader sustainability claims and stakeholder expectations. The findings indicate that Telkom's CSR is framed around regulatory obligations, Sustainable Development Goals (SDGs), and Environmental, Social, and Governance (ESG) initiatives, including flagship programs such as *GoZero* and *EXIST*. These narratives emphasize accountability and innovation but remain largely symbolic and top-down. Despite the extensive use of digital channels, communication strategies function primarily as promotional tools, offering limited space for stakeholder dialogue. This creates a narrative gap between the company's intended messages of sustainability and inclusion and the public's demand for transparent, participatory engagement. The study contributes to legitimacy theory by showing how compliance-based CSR secures pragmatic legitimacy but fails to achieve deeper moral and cognitive legitimacy. Practically, it underscores the urgency for SOEs to transform CSR communication from compliance to conversation, strengthening trust, corporate reputation, and stakeholder relations in Indonesia's evolving digital society.

Keywords: CSR Communication, State-Owned Enterprises, Telkom Indonesia, Narrative Gaps, Legitimacy Theory, Dialogic Communication

1. Introduction

Corporate Social Responsibility (CSR) has evolved into a central pillar of corporate legitimacy, shaping how organizations construct their identities, manage stakeholder expectations, and sustain long-term trust. Across the

globe, companies are expected to demonstrate not only economic performance but also social responsibility, environmental stewardship, and transparent communication about these commitments. Yet, the way CSR is communicated varies significantly across contexts. In advanced economies, CSR communication has increasingly shifted from compliance-oriented disclosure toward dialogic engagement, enabling stakeholders to participate in the construction of corporate narratives. In many emerging economies, however, CSR communication continues to emphasize regulatory compliance, legal reporting, and symbolic alignment with global frameworks such as the Sustainable Development Goals (SDGs). This study addresses this discrepancy by examining the problem of **narrative gaps**—the misalignment between corporate-intended narratives and stakeholder expectations for dialogue and authenticity—in the CSR communication of Indonesian state-owned enterprises (SOEs), with a particular focus on PT Telkom Indonesia.

The problem under investigation is important for several reasons. First, CSR communication is not simply a matter of transparency; it is a strategic process that contributes to organizational legitimacy. As Suchman (1995) explains, legitimacy is essential for organizational survival, and communication plays a key role in shaping how organizations are perceived by stakeholders. Compliance-driven CSR communication may secure short-term pragmatic legitimacy by demonstrating conformity with regulations, but without dialogic engagement, it often fails to build moral and cognitive legitimacy—the deeper forms of acceptance based on normative approval and taken-for-grantedness. For SOEs like Telkom, which are both business entities and political instruments of the state, the stakes are even higher. Their CSR communication not only reflects corporate priorities but also influences the state's image in the eyes of the public. Understanding narrative gaps in this context is therefore crucial to both corporate strategy and public policy.

Second, the problem is important because the Indonesian context magnifies the tension between compliance and conversation. CSR has been legally mandated in Indonesia since the enactment of Law No. 40/2007, particularly for companies exploiting natural resources. For SOEs, CSR obligations are also embedded in Ministry of SOEs regulations that align corporate responsibility programs with national development priorities. This regulatory environment ensures that SOEs like Telkom engage in CSR, but it also reinforces a compliance-driven orientation that prioritizes legal accountability over stakeholder dialogue (Waagstein, 2011). Annual reports and sustainability disclosures serve as the main vehicles for CSR communication, emphasizing alignment with state directives and international frameworks. Yet, in an era of digital transformation, stakeholders increasingly expect organizations to use digital platforms not just for promotion but for genuine interaction, transparency, and co-creation of social value (Etter, Ravasi, & Colleoni, 2019). The gap between these expectations and the realities of compliance-driven reporting constitutes the central issue of this study.

Third, this problem deserves attention because it highlights a contradiction in the role of SOEs in Indonesia. As agents of state policy, SOEs are tasked with promoting social development, supporting sustainability, and advancing digital inclusion. Telkom, for example, emphasizes its role as a digital transformation leader, positioning itself as a national champion of innovation and sustainability. Its Annual Reports for 2023 and 2024 highlight the Five Bold Moves (5BM) corporate strategy, focusing on fixed-mobile convergence (FMC), infrastructure management (InfraCo), data centers, B2B IT services, and digital services (DigiCo). Alongside these business strategies, Telkom communicates its CSR commitments through ESG initiatives such as GoZero (sustainability action) and EXIST (existence for sustainability), framed under the broader umbrella of the SDGs. On paper, these initiatives suggest that Telkom is fully aligned with both global and national priorities. However, the communication of these programs remains top-down, emphasizing compliance and achievement rather than dialogue and participation. This reinforces the narrative gap: the company intends to present itself as innovative, sustainable, and accountable, but stakeholders perceive its CSR communication as symbolic, compliance-driven, and lacking authenticity.

The current study builds on prior scholarship while extending it in important ways. Previous research has documented the distinction between compliance-oriented and dialogic CSR communication. Morsing and Schultz (2006) identified three strategies: the information strategy (one-way communication), the response strategy (two-way but asymmetrical communication), and the involvement strategy (two-way symmetrical communication with stakeholders as partners). While many Western companies have increasingly embraced involvement strategies,

research on emerging economies indicates that CSR remains primarily compliance-driven, shaped by legal obligations and reputational concerns (Jamali & Mirshak, 2007; Cho et al., 2015). In Indonesia, CSR communication has been analyzed primarily in terms of regulatory compliance, corporate image, and alignment with development agendas (Hidayat, 2022). However, relatively few studies have examined the narrative gaps that emerge when compliance-oriented CSR communication is interpreted by stakeholders who expect dialogic engagement. By focusing on narrative gaps, this study provides a new lens for analyzing CSR communication in SOEs.

The theoretical basis for this research lies in legitimacy theory. Suchman (1995) categorizes legitimacy into three forms: pragmatic, moral, and cognitive. Pragmatic legitimacy is secured when organizations demonstrate benefits or compliance to stakeholders; moral legitimacy arises when organizations are perceived as pursuing the right goals for the right reasons; cognitive legitimacy occurs when organizational actions are accepted as natural and taken for granted. Compliance-driven CSR communication largely secures pragmatic legitimacy, but moral and cognitive legitimacy require dialogic, authentic communication. This study hypothesizes that Telkom's CSR communication secures pragmatic legitimacy through compliance but fails to establish moral and cognitive legitimacy due to limited dialogic engagement. A secondary hypothesis is that the emphasis on ESG branding and SDG alignment contributes to symbolic narratives that may undermine stakeholder trust, as stakeholders perceive them as "greenwashing" or "window dressing" (Lyon & Montgomery, 2015).

The research design corresponds directly to these hypotheses. This study adopts a qualitative case study approach, focusing on PT Telkom Indonesia as a representative example of Indonesian SOEs. By applying thematic content analysis to Telkom's Annual Reports for 2023 and 2024, the study identifies the dominant CSR narratives and assesses their alignment with stakeholder expectations. This design is appropriate because it allows for systematic exploration of how compliance-oriented narratives are constructed and how they diverge from participatory expectations. The case study method also situates Telkom within its broader institutional and political context, illustrating how state mandates shape corporate communication.

The implications of this research are both theoretical and practical. Theoretically, the study advances legitimacy theory by demonstrating how narrative gaps limit the effectiveness of CSR communication in securing moral and cognitive legitimacy. It also contributes to CSR communication scholarship by framing narrative gaps as barriers to meaningful stakeholder engagement, particularly in emerging economy contexts where compliance dominates. Practically, the research highlights the urgency for SOEs in Indonesia to transform their CSR communication strategies. By moving from compliance to conversation, SOEs can enhance public trust, improve corporate reputation, and strengthen their role as legitimate actors in society. For Telkom specifically, embracing dialogic communication would align its sustainability claims with stakeholder expectations, reducing the risk of being perceived as symbolic or performative. For policymakers, the findings underscore the need to encourage not only mandatory CSR programs but also participatory communication frameworks that foster genuine engagement between SOEs and stakeholders.

In summary, this study examines the problem of narrative gaps in CSR communication within Indonesian SOEs, focusing on PT Telkom Indonesia as a case study. The problem is important because it highlights how compliance-driven CSR narratives may secure short-term legitimacy but fail to build long-term trust and authenticity. By analyzing Telkom's Annual Reports 2023 and 2024, the study investigates how compliance-based narratives intersect with stakeholder expectations for dialogic communication. Guided by legitimacy theory, the study hypothesizes that Telkom's CSR communication secures pragmatic legitimacy but struggles to achieve moral and cognitive legitimacy due to limited dialogue. The research design—case study with thematic content analysis—enables systematic examination of these dynamics. The findings are expected to contribute to both theory and practice, offering insights into how Indonesian SOEs can bridge the narrative gap by transforming CSR communication from compliance to conversation.

2. Method

This study employed a qualitative case study design to examine how Corporate Social Responsibility (CSR) communication is framed within Indonesian state-owned enterprises (SOEs), with PT Telkom Indonesia as the focal case. A qualitative approach was chosen because the research seeks to understand complex communicative phenomena—namely narrative gaps—within their institutional and social contexts. Rather than testing variables through experimental design or quantitative surveys, this study focuses on the interpretive analysis of corporate texts, which represent the organization's intended narratives of sustainability and responsibility. The case study method is particularly appropriate because Telkom occupies a strategic position as Indonesia's largest telecommunications SOE, and its reports provide comprehensive disclosures that reflect both corporate and political imperatives.

The primary data source consisted of Telkom's Annual Reports for 2023 and 2024, which include detailed sections on sustainability, Environmental, Social, and Governance (ESG) initiatives, and alignment with Sustainable Development Goals (SDGs). These reports were selected purposively because they are the most authoritative and publicly accessible documents through which Telkom communicates its CSR commitments to regulators, investors, and the general public. The selection of two consecutive years allowed for comparison across time and the identification of continuities and shifts in narrative emphasis. In addition to these core documents, secondary sources such as media coverage, regulatory guidelines from the Ministry of SOEs, and public commentary were consulted to situate Telkom's communication within the broader socio-political discourse.

Although this study does not involve human participants, variables were conceptualized in order to guide the thematic analysis. Compliance-driven CSR communication was defined as narratives emphasizing regulatory alignment, reporting obligations, and symbolic association with frameworks such as GRI, ESG, and SDGs. Conversation-based CSR communication was defined as dialogic narratives emphasizing transparency, participation, and mutual engagement with stakeholders. Narrative gaps were understood as the dissonance between the corporate-intended message—often highlighting innovation, sustainability, and accountability—and stakeholder expectations for authenticity, transparency, and involvement. These conceptual definitions provided a consistent framework for coding and interpreting the texts.

The sampling procedure followed a purposive strategy, selecting Telkom as the case study because of its visibility, regulatory obligations as a dual-listed company on the Indonesia Stock Exchange and the New York Stock Exchange, and its extensive sustainability programs. Reports from 2023 and 2024 were chosen as the data corpus because they coincide with Telkom's strategic transformation known as the Five Bold Moves (5BM), which reshaped its business model and CSR priorities. This period also included the introduction of flagship sustainability programs such as *GoZero* and *EXIST*, which are explicitly framed as contributions to ESG and SDG commitments. These features make the selected timeframe especially suitable for investigating how compliance and conversation interact in CSR narratives.

Data analysis was conducted through thematic content analysis, which involves identifying recurring patterns of meaning across textual data. The analysis proceeded in four stages. First, the researcher familiarized with the documents through repeated reading of the Annual Reports, noting explicit statements on sustainability and implicit framing of responsibility. Second, the texts were coded into categories that corresponded to the conceptual variables of compliance-driven communication, conversation-based communication, and narrative gaps. Third, the codes were grouped into broader themes such as "compliance orientation," "symbolic alignment with SDGs," "promotion through digital channels," and "limited evidence of dialogic engagement." Finally, these themes were interpreted in relation to stakeholder expectations as reflected in secondary sources. This process enabled the systematic identification of how Telkom constructs its CSR narrative and where the narrative diverges from participatory ideals.

To ensure reliability and validity, several measures were adopted. Triangulation was applied by comparing corporate disclosures with secondary sources such as media coverage and regulatory documents. Transparency in the coding process was maintained by developing a coding scheme iteratively and documenting decisions at each

stage. Peer review of preliminary coding by two independent communication scholars was sought to reduce potential researcher bias. Rich descriptions of the findings, including references to specific programs like *GoZero* and *EXIST*, were provided to ensure contextual depth. While qualitative analysis does not allow for statistical generalization, these strategies support analytical generalization and strengthen the credibility of the findings.

Ethical considerations were minimal since the study relied solely on publicly available documents. Institutional review board approval was not required, but ethical standards were nonetheless maintained by accurately representing sources, acknowledging authorship, and avoiding selective reporting. The analysis was conducted with attention to fairness, recognizing the official status of corporate reports while also critically examining their communicative strategies.

The overall research design is best characterized as a qualitative, single-case study employing thematic content analysis. This design is suitable for investigating the research questions because it allows for close reading of texts that embody both compliance and communicative intent. Thematic analysis is particularly well-suited for identifying patterns across corporate disclosures, while the case study approach situates these patterns within the broader institutional and political context of Indonesian SOEs. Together, these methods enable the study to address its hypotheses: that Telkom's CSR communication is dominated by compliance narratives, that narrative gaps emerge between corporate intent and stakeholder expectations, and that these gaps constrain the company's ability to achieve moral and cognitive legitimacy beyond pragmatic compliance.

3. Results

The analysis of PT Telkom Indonesia's Annual Reports for 2023 and 2024 reveals consistent patterns in how the company communicates its Corporate Social Responsibility (CSR) initiatives. The findings demonstrate that Telkom's CSR narratives remain strongly shaped by regulatory compliance, symbolic alignment with global frameworks such as the Sustainable Development Goals (SDGs) and Environmental, Social, and Governance (ESG) principles, and a reliance on top-down communication methods. Although Telkom positions itself as a leader in digital transformation and sustainability, the communication strategies employed indicate a persistent gap between the intended corporate messages and stakeholder expectations for dialogic engagement.

A major result of the analysis is the overwhelming dominance of compliance-oriented narratives. Across both years, CSR is framed primarily as part of the company's responsibility to fulfill Indonesian legal requirements, Ministry of SOEs directives, and international reporting standards. The reports are structured around frameworks such as the Global Reporting Initiative (GRI) and emphasize transparency in meeting obligations to regulators and investors. This framing secures pragmatic legitimacy by demonstrating conformity to rules and accountability to authorities. However, the reliance on compliance also reduces CSR to a legalistic practice, communicated as obligation rather than as voluntary or co-created social value. Interestingly, the reports attempt to elevate compliance into a source of corporate pride, presenting regulatory alignment as evidence of corporate leadership in sustainability. While this framing positions compliance as innovation, it is unlikely to resonate with stakeholders, who generally view compliance as a baseline requirement rather than a substantive achievement.

Another significant result is the strong emphasis on Telkom's symbolic alignment with SDGs and ESG frameworks. Both the 2023 and 2024 reports highlight flagship initiatives such as *GoZero* (Sustainability Action) and *EXIST* (Existence for Sustainability), which are presented as proof of Telkom's commitment to global sustainability standards. The company repeatedly emphasizes how its programs align with national and international goals, positioning itself as both a corporate and political actor in advancing sustainability. Yet the analysis shows that this alignment is largely symbolic. The reports describe the number of initiatives mapped to specific SDGs and outline general achievements, but they provide limited detail on stakeholder involvement in the design, implementation, or evaluation of these programs. By emphasizing alignment and reporting outcomes rather than processes of engagement, the reports frame CSR as a showcase of performance metrics and branding, not as a participatory endeavor.

The reports also highlight Telkom's use of digital platforms such as Instagram, YouTube, as part of its communication strategy. However, the analysis reveals that these platforms are used primarily for promotional purposes. The narratives focus on outreach, visibility, and the presentation of success stories through visually appealing campaigns. They rarely describe mechanisms for dialogue, feedback, or stakeholder participation. In the 2023 report, for example, Telkom highlighted campaigns related to digital education and environmental initiatives, but the descriptions focused on dissemination rather than engagement. The 2024 report similarly emphasized digital campaigns as evidence of corporate innovation without detailing how stakeholders were invited to contribute or respond. This limited use of digital platforms underscores the persistence of a compliance-driven communication model, where even interactive technologies are appropriated for one-way promotional purposes rather than for fostering genuine dialogue.

The persistence of narrative gaps emerges most clearly when comparing the company's intended narratives with stakeholder expectations. In terms of purpose, Telkom consistently frames CSR as compliance with regulation and alignment with global frameworks. While this secures accountability, it fails to address stakeholder expectations for CSR to reflect authentic commitment to societal needs. In terms of content, the reports emphasize flagship programs and quantitative achievements, while stakeholders increasingly demand transparency in processes, evidence of participation, and details about local impact. In terms of form, communication is delivered primarily through reports and promotional campaigns, which are one-directional and top-down, whereas stakeholders expect two-way interaction and opportunities for dialogue. These gaps reveal the dissonance between Telkom's emphasis on compliance and stakeholders' desire for conversation.

Some counterintuitive findings also emerged from the analysis. Despite the dominance of compliance-oriented narratives, the reports attempt to frame compliance itself as innovation. By positioning regulatory alignment as a sign of leadership in sustainability, Telkom seeks to transform what is essentially an obligation into a competitive advantage. This strategy may enhance corporate reputation among regulators and investors, but it risks being dismissed by other stakeholders as rhetorical. Another unexpected finding is the integration of CSR into the company's Five Bold Moves transformation strategy. Telkom presents sustainability not as a separate philanthropic activity but as part of its broader digital transformation agenda. This integration is noteworthy, as it reflects an effort to embed CSR into the core business model. However, without clear evidence of stakeholder participation, the integration risks being interpreted as rhetorical alignment rather than substantive practice.

The consistency of these findings across both years is particularly striking. Despite shifts in business strategy and the introduction of new flagship programs, the overall pattern of CSR communication remains largely unchanged. Compliance dominates the framing, symbolic alignment substitutes for substantive engagement, and digital platforms are used for promotion rather than dialogue. This continuity reinforces the argument that compliance-driven communication is deeply institutionalized within SOEs, making transformation toward dialogic engagement difficult.

Taken together, the findings support the primary hypothesis that Telkom's CSR communication secures pragmatic legitimacy through compliance but fails to establish moral and cognitive legitimacy due to limited dialogic engagement. They also support the secondary hypothesis that symbolic emphasis on compliance, ESG, and SDGs contributes to perceptions of CSR as branding, potentially undermining stakeholder trust. The results show that while Telkom has succeeded in demonstrating accountability to regulators and positioning itself as aligned with global sustainability agendas, it has not yet bridged the narrative gap between compliance and conversation. This persistence of narrative gaps underscores the challenge faced by SOEs in Indonesia, where institutional pressures favor compliance but societal expectations increasingly demand authenticity and dialogue.

4. Discussion

The primary objective of this study was to examine whether PT Telkom Indonesia's CSR communication remains dominated by compliance-oriented narratives and whether narrative gaps persist between the company's intended messages and stakeholder expectations for dialogic engagement. The primary hypothesis proposed that Telkom's CSR communication secures pragmatic legitimacy through compliance but fails to establish moral and cognitive

legitimacy due to limited dialogic engagement. The secondary hypothesis proposed that symbolic emphasis on ESG and SDG alignment contributes to perceptions of CSR as branding, potentially weakening stakeholder trust.

The results provide strong support for the primary hypothesis. Across both the 2023 and 2024 Annual Reports, Telkom emphasized compliance with national regulations, ministerial directives, and international reporting standards. CSR was consistently framed as part of regulatory obligation and accountability to the state and investors. While this strategy effectively demonstrates transparency and secures pragmatic legitimacy, it does not provide evidence of authentic stakeholder engagement or voluntary commitment. Thus, the hypothesis that compliance secures only pragmatic legitimacy while limiting moral and cognitive legitimacy is confirmed.

The secondary hypothesis is also supported. The reports placed heavy emphasis on SDGs and ESG frameworks, showcasing flagship programs such as *GoZero* and *EXIST* as markers of sustainability. However, the alignment was largely symbolic, focusing on mapping initiatives against global goals rather than detailing participatory processes. This symbolic use of frameworks supports earlier research by Schultz, Castelló, and Morsing (2013), who noted that global sustainability discourses often serve as branding tools rather than dialogic practices. The findings confirm that symbolic alignment may strengthen corporate reputation in formal terms but risks being perceived as superficial by stakeholders, thereby weakening trust.

When situated in the broader literature, these findings both confirm and extend existing scholarship. They confirm Jamali and Mirshak's (2007) observation that CSR in developing countries is often shaped by institutional pressures rather than stakeholder needs. They also align with Waagstein's (2011) argument that Indonesia's CSR law has institutionalized compliance at the expense of voluntarism. At the same time, this study extends the concept of narrative gaps proposed by Golant and Sillince (2007), demonstrating how these gaps persist even in digital contexts where opportunities for engagement exist. By analyzing the use of digital platforms, this study shows that compliance-oriented narratives constrain not only traditional reporting but also the potential for dialogic communication in online spaces.

Nevertheless, the results must be interpreted with caution. As a document-based case study, the analysis is limited to publicly available reports and secondary sources. This introduces potential bias because the reports represent Telkom's intended corporate narratives rather than stakeholder perceptions. While secondary sources were consulted to provide contextual interpretation, the absence of primary stakeholder data means that conclusions about reception are inferred rather than directly measured. This limitation raises questions about internal validity, as the analysis may overemphasize corporate intent relative to stakeholder response.

Another limitation concerns the imprecision of measurement. Thematic content analysis relies on coding and interpretation, which, although systematic, involves subjective judgment. While reliability was enhanced through peer review of coding, interpretive bias cannot be entirely eliminated. Furthermore, the study examined only two years of reports, which, while sufficient to identify patterns, may not capture longer-term changes in communication practices.

From the perspective of external validity, the findings are specific to Telkom and cannot be generalized automatically to all Indonesian SOEs. Telkom is unique as a digital and telecommunications company with dual listing on the Indonesia Stock Exchange and the New York Stock Exchange, making its reporting more sophisticated than that of smaller SOEs. Nevertheless, the persistence of compliance narratives suggests broader institutional pressures that likely affect other SOEs as well. The findings should therefore be seen as illustrative rather than definitive for the SOE sector.

The unexpected findings further enrich the discussion. The attempt to frame compliance as innovation highlights an adaptive strategy where regulatory alignment is positioned as leadership in sustainability. This is a creative use of narrative but risks being counterproductive if stakeholders interpret it as rhetorical. Similarly, the integration of CSR into the Five Bold Moves strategy represents an effort to mainstream sustainability into corporate transformation. This approach moves beyond traditional philanthropy and aligns with calls for embedding CSR into core strategy (Porter & Kramer, 2011). Yet without dialogic practices, such integration may remain symbolic.

These counterintuitive findings suggest that while Telkom seeks to modernize its CSR narratives, institutional constraints and communication habits limit the depth of transformation.

The theoretical implications of these findings are significant. They reinforce the importance of distinguishing between pragmatic, moral, and cognitive legitimacy in legitimacy theory (Suchman, 1995). CSR communication that emphasizes compliance may succeed in securing pragmatic legitimacy but cannot guarantee deeper legitimacy forms. The findings also contribute to CSR communication scholarship by demonstrating how narrative gaps operate in SOEs, where political and corporate imperatives intersect. Finally, the study underscores the relevance of dialogic theory in public relations (Kent & Taylor, 2002), showing that its absence continues to undermine trust in contexts where stakeholders expect engagement.

The practical implications are equally important. For Telkom, the results highlight the need to transition CSR communication from compliance to conversation. This requires moving beyond reporting obligations to actively engage stakeholders in shaping CSR agendas. Digital platforms, which are currently used primarily for promotion, offer opportunities for two-way dialogue that should be more fully exploited. By adopting dialogic communication strategies, Telkom could reduce narrative gaps, strengthen trust, and enhance long-term legitimacy. For policymakers, the findings suggest that CSR regulations should go beyond mandating activities to encouraging participatory communication practices. Guidelines could require evidence of stakeholder consultation, mechanisms for feedback, and reporting on how stakeholder input is integrated.

Barriers to transformation must also be acknowledged. SOEs operate within bureaucratic frameworks that emphasize compliance and risk aversion. This institutional environment reinforces habits of reporting rather than conversation. Moreover, the political role of SOEs means that CSR is often framed to align with state agendas, leaving limited space for stakeholder-driven narratives. Overcoming these barriers requires cultural and institutional change, both within corporations and in the regulatory environment.

In terms of generalizability, while the findings are specific to Telkom, they have implications for other SOEs in emerging economies facing similar pressures. The balance between compliance and conversation is a common challenge for state-owned firms that must satisfy government mandates while engaging increasingly vocal stakeholders. The persistence of narrative gaps suggests that without deliberate transformation, SOEs risk losing credibility in the eyes of their publics.

In conclusion, the findings of this study confirm both the primary and secondary hypotheses. Telkom's CSR communication remains dominated by compliance narratives that secure pragmatic legitimacy but fail to establish moral and cognitive legitimacy. Symbolic alignment with ESG and SDGs reinforces perceptions of CSR as branding, limiting trust. These findings highlight the theoretical importance of legitimacy theory and narrative gaps in understanding CSR communication and underscore the practical need for SOEs to embrace dialogic strategies. The broader implication is that moving from compliance to conversation is not merely a corporate choice but a societal necessity, as CSR communication plays a vital role in shaping the legitimacy of state institutions in the eyes of the public. By bridging narrative gaps, SOEs can strengthen both corporate and political legitimacy, positioning themselves as genuine partners in sustainable development rather than as bureaucratic actors fulfilling minimum requirements.

5. Conclusion

This study set out to investigate how Corporate Social Responsibility (CSR) communication is framed in Indonesian state-owned enterprises (SOEs) and to analyze the narrative gaps that emerge between compliance-driven reporting and stakeholder expectations for dialogic engagement. Focusing on PT Telkom Indonesia as a case study, the research examined two consecutive years of Annual Reports (2023–2024) through thematic content analysis. The study hypothesized that Telkom's CSR communication secures pragmatic legitimacy through compliance but fails to establish moral and cognitive legitimacy due to limited dialogic practices, and that symbolic alignment with SDGs and ESG frameworks contributes to perceptions of CSR as branding rather than authentic engagement.

The results provide strong support for these hypotheses. The analysis showed that Telkom's CSR communication is dominated by compliance-oriented narratives, emphasizing regulatory obligations, reporting frameworks, and accountability to state authorities. These narratives are reinforced by symbolic use of SDGs and ESG frameworks, where flagship programs such as *GoZero* and *EXIST* are positioned as evidence of sustainability leadership but are communicated primarily in terms of outcomes and alignment rather than participatory processes. The study also found that digital platforms, despite their potential for dialogue, were used mainly for promotional purposes, limiting opportunities for stakeholder engagement. As a result, persistent narrative gaps were observed across both years, reflecting a dissonance between the company's intended messages of innovation and accountability and stakeholders' expectations for transparency, authenticity, and participation.

From a theoretical perspective, these findings contribute to legitimacy theory by illustrating how different forms of legitimacy are unevenly secured through CSR communication. While compliance ensures pragmatic legitimacy, the absence of dialogic engagement constrains the achievement of moral and cognitive legitimacy. This supports Suchman's (1995) argument that legitimacy is dynamic and socially constructed, and it highlights the need for organizations to adapt communication strategies as stakeholder expectations evolve. The findings also extend the concept of narrative gaps, demonstrating how they operate in the context of SOEs, where political and corporate imperatives intersect. By confirming that symbolic alignment with global frameworks does not substitute for stakeholder dialogue, this study adds to CSR communication scholarship on authenticity and trust.

The practical implications are equally important. For Telkom, the results highlight the necessity of transforming CSR communication from compliance to conversation. This requires adopting dialogic strategies that go beyond reporting obligations, engaging stakeholders directly in the design and evaluation of CSR initiatives, and leveraging digital platforms for genuine two-way communication. By doing so, Telkom could strengthen public trust, enhance its reputation, and secure long-term legitimacy beyond regulatory compliance. For Indonesian SOEs more broadly, the findings suggest that regulatory frameworks should not only mandate CSR activities but also encourage participatory communication practices. Policymakers could establish guidelines for stakeholder consultation, public feedback mechanisms, and transparent reporting on how stakeholder input is integrated into CSR decision-making.

The study is not without limitations. Because the analysis relied on corporate reports and secondary sources, it reflects primarily the organization's intended narratives rather than direct stakeholder perceptions. Future research could complement this approach with surveys, interviews, or focus groups to capture stakeholder voices more directly. Moreover, the study focused on a single case, which, while illustrative, limits generalizability. Comparative studies across multiple SOEs or across sectors could provide broader insights into the persistence of compliance narratives and the potential for dialogic transformation.

Despite these limitations, the study underscores the importance of addressing narrative gaps in CSR communication. For SOEs, which operate at the intersection of corporate and political legitimacy, the stakes are especially high. Moving from compliance to conversation is not merely an option but a necessity for maintaining legitimacy in the digital era, where stakeholders demand authenticity, transparency, and participation. By embracing dialogic CSR communication, SOEs like Telkom can bridge the gap between state mandates and societal expectations, thereby reinforcing both corporate credibility and public trust.

In conclusion, the study confirms that CSR communication in Indonesian SOEs remains dominated by compliance-oriented narratives, creating persistent gaps that undermine moral and cognitive legitimacy. Addressing these gaps requires a paradigm shift toward dialogic communication, where stakeholders are not passive audiences but active participants in shaping CSR agendas. Such a transformation would not only strengthen the legitimacy of individual corporations like Telkom but also enhance the role of SOEs in contributing to sustainable development and democratic accountability in Indonesia. The broader implication is that CSR communication should be understood not only as a tool of corporate strategy but also as a vital mechanism for fostering social trust and political legitimacy in emerging economies.

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