

ABSTRACT

This study is intended to understand and analyze racism phenomenon in financial reporting. Focus of this study is an analysis of the annual report of Perusahaan Gas Negara, Ltd (PGN) and Aneka Tambang, Ltd (Antam). Specifically, this study aims to: analyze how PGN and Antam convey the message through the information presented in the annual report; analyze how PGN and Antam deal with their stakeholders in the annual report; and analyze the reasons of why PGN and Antam preferring to prioritize their certain stakeholders in the annual report.

This study uses semiotic analyses to analyze narrative texts on PGN's and Antam's annual reports. Semiotic analyses used in this study due to the fact that such analysis can explain the meaning of racism sentences presented in the annual report. The analyzed data are 2009 PGN's and Antam's annual reports. PGN's and Antam's annual reports is obtained by downloading at company's website, (www.pgn.co.id and www.antam.com).

This study concludes that both PGN and Antam have been practicing racism against their stakeholders in the annual reports. This study claims that generally PGN and Antam discriminated their stakeholders. In this case, PGN and Antam prefer to prioritize their concern of shareholders. This study also states the reasons underlying the racism process can be explained by the theory of communicative action.

Keywords: racism, annual report, theory of communicative action, semiotic analyses

