

ANALYSIS OF ENVIRONMENTAL COMMUNICATION IN GARUT

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ABSTRACT

Industrial growth in Garut City has exacerbated the problem of hazardous waste management. This study examines CSR communication in building environmental legitimacy when sustainability claims conflict with on-the-ground practices. The study employs legitimacy theory and a qualitative approach; The data were analyzed using Norman Fairclough's Critical Discourse Analysis (CDA) method, with analysis conducted on texts, discursive practices, and social practices in the field. Data collection involved observation, documentation, and in-depth interviews with environmental practitioners, activists, local leaders, WALHI, and the Garut Environmental Agency (DLH). The findings reveal that companies project an eco-friendly image through CSR and administrative compliance to secure social acceptance. However, weak oversight, symbolic CSR, and suboptimal waste management persist, indicating greenwashing practices. The novelty of this study lies in its examination of CSR communication as an environmental legitimacy strategy, a topic rarely explored in small cities like Garut. This research contributes methodologically through the integration of CDA procedures, empirically reveals the gap between rhetoric and local practices, and practically offers insights for CSR oversight policies.

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INTRODUCTION

Industrial activity and the commercial sector in Garut City have experienced significant development, marked by the increasing development of shopping centers, the tourism sector, and creative industries based on local products. This development has also pushed Garut to become one of the creative cities in Indonesia and contributed to economic growth (BPS Dalam Angka, 2025). Data from the Central Statistics Agency of Garut Regency (2025) also shows that in Garut City District there are 14 large industries, 50 medium industries, and 761 small industries, including 395 leather industry craftsmen who have grown in residential areas. On the other hand, the intensity of these production activities increases the potential for waste generation, including Hazardous and Toxic Materials (B3) waste, which if not managed optimally can cause ecological pressure on the surrounding environment, including the Cimanuk River Basin (DAS) area (Ropik Fauzi et al., 2023). Currently, the Cimanuk River serves as a source of raw water for the people of Garut and the surrounding area (Sulthonuddin et al., 2019). Several reports indicate a decline in water quality due to waste contamination from uncontrolled industrial activities (Abdillah, 2023). This includes allegations of thick, black water flowing into the river from the shopping center and leather factory in Sukaregang (Ghani, 2025; Akbar, 2025; Nugraha, 2025). This situation shows that regional economic growth does not always go hand in hand with ecological sustainability,

especially when industrial expansion plans in the Cibatuman area also raise new concerns regarding pollution burdens and regional spatial planning that could trigger social conflict (Priangan Insider, 2025).

Amidst these conditions, environmental issues are increasingly gaining public attention. The public no longer judges companies solely on their economic contributions, but also on the extent to which they demonstrate responsibility for their social and ecological impacts (Agitashera et al., 2026). In this context, companies are increasingly encouraged to communicate their sustainability commitments through Corporate Social Responsibility (CSR) programs, green campaigns, and symbols of compliance with environmental regulations Yonandi & Lie (2025). However, these commitments are often hampered by the gap between sustainability rhetoric and operational reality, leading to the practice of greenwashing, a symbolic image of environmental friendliness without a structural commitment to ecological restoration (Anggusti, 2026). This gap is reflected in national data from the Corporate Performance Rating Program (PROPER), which shows that of 5,476 companies, only 5.15%, or 282, were able to achieve a rating above the compliance standard (beyond compliance). This means that nearly 95% of companies have not achieved optimal levels of environmental management, thus strengthening the suspicion of a gap between the sustainability narrative and operational reality on the ground (KemenLH, 2026). Overall, this condition indicates a lack of accountability in sustainability reporting, a lack of transparency and alignment between marketing rhetoric and the implementation of practices simply to maintain consumer trust (Lee et al., 2024).

Previous research has examined greenwashing in various contexts. Research Tripathi et al. (2026) conceptualizes greenwashing as a failure of organizational knowledge processes, where companies build legitimacy through symbolic communication without adequate internal capacity. Ahmar et al. (2021) examined greenwashing practices in the sustainability reports of three large Indonesian companies and found that the companies used symbols such as "zero deforestation" and "net zero emissions" as legitimacy and reputational tools, rather than as substantive sustainability commitments. Furthermore, research Cantika Paramadhina & Gautama Buanaputra (2024) also found that if practices do not align with communicated claims, and oversight and enforcement are weak, greenwashing will lead to decreased profitability and market valuation.

Based on this phenomenon, the main problem of this research stems from the indication of a discrepancy between CSR communications claiming to be environmentally friendly and the practice of hazardous waste management in the field, particularly the limited environmental monitoring in Garut City. This raises the research question of whether corporate environmental communications truly reflect a commitment to sustainability or merely serve as a symbolic instrument for seeking social legitimacy. Although previous research has provided important insights into greenwashing, most studies have focused on large, national-scale companies and metropolitan areas, while analysis of environmental communications in the context of hazardous waste management is still rarely studied. Therefore, this research aims to fill this gap by analyzing a region with unique characteristics because it involves a mix of small and large industrial sectors, as well as commercial businesses that have grown in the midst of residential areas.

Furthermore, this study combines discourse analysis of sustainability claims with interpretations of legitimacy theory, supported by direct field verification. This is done to understand the alignment between sustainability narratives and environmental management practices in the field. Furthermore, this study specifically examines the issue of hazardous waste from a communication perspective, where previous studies on the ecological impact of waste at the local level have rarely been linked to corporate social legitimacy strategies through CSR programs. Likewise, this study seeks to contribute to expanding this theoretical study by examining how CSR communication is used as a tool to build social acceptance amidst the ongoing ecological crisis.

METHOD

This study uses a qualitative approach to understand the social perspectives and realities through the phenomenon of corporate environmental communication in depth (Sugiyono, 2024). The research object focuses on *Corporate Social Responsibility* (CSR) communication in building environmental legitimacy related to the management of Hazardous and Toxic Materials (B3) waste in Garut City. The research subjects were selected based on their direct connection to the main issue in order to represent different perspectives. Informants from community leaders, practitioners, and activists were chosen because they are in direct contact with the impact of company operations. Meanwhile, resource persons from WALHI West Java and the Garut Environmental Agency (DLH) were presented to verify the findings from the advocacy and regulatory aspects. This combination was carried out so that the research does not rely on one party so that the data obtained is richer and more credible. The research subjects are presented in the following table.

Table 1. Profile of Research Subjects

Research Subjects	Category	Competency Background
RA	Key Informant	Environmental Practitioners and Environmental Activists
FN	Key Informant	Environmental Activist (Master's Student in Environmental Science)
PY	Supporting Informant	Head of Environmental Management in Sukaregang
JR	Key Sources	Representative of the advocacy staff of the Indonesian Forum for the Environment (WALHI) West Java.
NS	Key Sources	Pollution and Environmental Damage Control Division, Garut Regency Environmental Service (DLH)

Source: Data Processed by Researches

The data collection techniques in this study are divided into two types: primary data and secondary data (Sugiyono, 2024). Primary data was obtained directly through observation and in-depth interviews. Meanwhile, secondary data was obtained through news, articles, journals, reports, regulations, and websites relevant to the research issue. Furthermore, the analysis process was conducted through several systematic stages to ensure the depth and validity of data interpretation. The operational workflow of the data analysis process is briefly outlined in the following table.

Table 2. Data Analysis Process

Data Analysis Process		
Stage 1	Observation	Collecting secondary data
Stage 2	Field Verification	Conducting an in-depth interview process
Stage 3	Data Reduction	Collect all data, then sort it based on relevance to the research focus.
Stage 4	Familiarization	Repeat reading to see words that appear frequently and are strong with the research problem.
Stage 5	Encoding	• Open Coding: providing an initial code for each data segment that contains a particular theme. • Axial Coding: Grouping codes based on the dimensions of legitimacy theory, namely social contracts, social acceptance, dynamic legitimacy, CSR as a tool to maintain legitimacy, and strategic resources. • Selective Coding: Integrating dimensions of legitimacy to answer research questions.

Source: Data Processed by Researches

After grouping the data based on the legitimacy dimension, the researchers conducted a communication analysis using Norman Fairclough's *Critical Discourse Analysis* (CDA) to analyze how companies construct sustainability narratives through CSR communications in the field (Hamdan, 2019). The data were analyzed using three dimensions of discourse analysis, as presented in the table, and then connected to the evidence found in the field (Sugiyono, 2024).

Table 3. Dimensions of Critical Discourse Analysis

Text (Micro)	Discursive Practice (Meso)	Social Practice (Macro)
Words, metaphors, rhetoric, structure	Production, distribution, consumption of texts, access to discourse	Regulatory power, ideology, oversight costs

Source:(Hamdan, 2019)

To ensure data validity, researchers conducted continuous verification throughout the analysis process using source and technique triangulation. Conclusions were then drawn based on a comparison of these findings. During the data collection process, this study adhered to ethical principles by maintaining the confidentiality of both the research subjects and the company, and using the data solely for academic purposes. Field data collection was

conducted over two months, from April to May 2026. The documents analyzed were limited to the period 2021–2026 to focus on recent developments.

RESULTS AND DISCUSSION

Companies Operate Under a Social Contract

Companies have the space to operate if their activities align with values, norms, and public interests, a reciprocal relationship known as a social contract (Suchman, 1995). Secondary data shows that companies claim compliance through CSR initiatives, such as wastewater treatment plant (WWTP) management and routine monitoring (Yuanitasari et al., 2025). However, field findings indicate inconsistencies with these principles, where in practice, waste management is not fully the responsibility of the company or industry. This finding was confirmed by informant RA, an environmental practitioner who has been observing corporate CSR issues since 2021.

"In my opinion, companies should take full responsibility for recycling the waste they produce. In my experience over the past five years, this responsibility is often disguised as CSR, which merely serves as an image-boosting formality to appear responsible," (RA, interview, April 11, 2026).

Informant FN added an environmental perspective that a company's social contract should also be reflected in legal obligations, not just communicated through CSR, such as the preparation of an AMDAL (Environmental Impact Analysis) document before a company operates. However, this obligation is often carried out as a formality without real implementation in the field, resulting in many businesses and hospitals still illegally dumping waste into the Cimanuk River Basin (DAS). A similar sentiment was expressed by PY, a local figure in Sukaregang, who highlighted the community's expectations for environmental responsibility that aligns with values because it affects future generations.

However, this differs from what was conveyed by the source from the Pollution and Environmental Damage Control (PPKL) Division of the Garut Regency Environmental Agency, who stated that the industrial and hospital sectors have basically been directed to meet operational standards for environmental management. These directives cover technical aspects such as B3 waste packaging, the use of symbols and labels, and waste storage specifications in accordance with applicable regulations. However, informant FN assessed that in practice there are still industries that have not implemented waste management according to SOPs. The informant highlighted that a number of Wastewater Treatment Plants (WWTPs) are not optimally managed, are damaged, and do not function, so that liquid waste is suspected of still being discharged into the Cimanuk River, causing water discoloration and a pungent odor. In addition, the informant also assessed that in some situations there are practices that tend to be symbolic when the monitoring process is carried out by the DLH, for example, hospitals.

"So, the hospital got around it by dumping its hazardous waste in Cimanuk and burning it. To appear safe during environmental monitoring, they pretended to be making "ecoenzymes" (FN, interview, April 18, 2026).

This is in line with a report by activists from the Community Literacy Gateway for Justice (GLMPK), who urged legal accountability for the industry regarding wastewater treatment plants (WWTP) and the lack of transparency in waste management, particularly the lack of a Certificate of Operational Suitability (SLO) (GarutExpo, 2024). Furthermore, during the hearing, management was unable to provide valid supporting documents as evidence of waste management and engaged in non-transparent collaboration with third parties. This view was further reinforced through interviews with sources from Walhi West Java, who assessed that B3 waste management is essentially an absolute obligation as stipulated in the Environmental Protection and Management Law (PPLH). However, in practice, sources highlighted that there are still companies that hand over waste management to third parties without clear transparency, and there are indications of illegal solid waste disposal in open areas.

Based on the findings presented above, a gap is evident between corporate compliance claims communicated through CSR and the reality of waste management practices on the ground. To analyze this gap in a structured manner, the researchers present a CDA analysis table of the findings.

Table 4. Social Contract Discourse Analysis

CDA Dimensions	Focus of Analysis	Empirical Findings and Interpretation
Micro (Text or rhetoric)	Analysis of word choice, metaphors, and sentence structure in corporate CSR	Corporate Claims: The use of normative terms such as "responsible," "compliant with regulations," and "environmentally friendly" in CSR reports and public

	communications and informant statements.	statements (Yuanitasaria et al., 2025). These terms construct an image of compliance without measurable operational indicators.
Discursive Practices (Meso)	Analysis of production, distribution, and consumption of CSR discourse.	Informant Critique: RA uses <i>"wrapped"</i> and <i>"formality of image."</i> These word choices indicate that CSR is understood as packaging (not substance) and symbol (not reality). FN uses the diction <i>"mengakali"</i> and <i>"pura-pura"</i> which reveal a structured manipulation strategy. Production: Compliance discourse is produced by companies through CSR reports and public statements separate from environmental performance reports. Distribution & Consumption: AMDAL documents are often a formality, while environmental compliance practices are manipulated and only active during monitoring, thus creating a gap between claims and ground reality. Power Relations & Regulation: The gap between claims and practice is facilitated by weak law enforcement and incidental oversight (only when monitoring is present). High compliance costs drive companies to opt for less expensive symbolic compensation (CSR) strategies. Ideology & Structure: Unequal power relations between companies and environmental regulators create space for manipulative practices without firm sanctions, resulting in a "decoupling" between policy and implementation.
Social Practice (Macro)	Analysis of power relations, regulations, ideology, and supervision that underlie the discourse.	

Through the CDA analysis above, it is clear that the company attempted to build moral legitimacy by adhering to environmental values and regulations through symbols of administrative compliance (AMDAL, WWTP, CSR). However, due to inconsistencies in field practices (illegal dumping, irregularities during monitoring), the legitimacy constructed was symbolic (Crossley et al., 2021). This emphasizes that moral legitimacy requires consistency between claimed values and actual actions. When this consistency is lost, legitimacy can transform into image legitimacy (Suchman, 1995).

Survival Depends on Social Acceptance

Companies need a social *license to operate* from a flow of resources, such as investors, customers, and labor to be able to continue operating. If this flow is ignored, it will threaten the company (Parmar R Edward Freeman Jeffrey S Harrison & Edward, 2010). Based on field findings, RA stated that companies strive to maintain a good image, especially in areas directly affected by waste disposal. RA also assessed that company communications tend to be directed at reputation management and image building so that the community continues to accept the company's presence in the area.

"They seem to be maintaining their image so that they can be considered good and accepted by society, especially perhaps in the surrounding area where the place has become a dumping ground" (RA, interview, 11 April 2026).

Furthermore, FN believes that recruiting environmental experts is often used as a communication strategy to strengthen the image and build public trust. Through such communication, the public is more likely to develop the perception that a company's operations are environmentally friendly. Beyond image building, PY also believes that social acceptance is also influenced by a company's economic contributions to the surrounding community, such as providing jobs and social assistance through CSR activities.

"They employ local residents, and then what? They certainly provide some sort of CSR environmental assistance to the residents, and perhaps they receive it because they get jobs, but I haven't seen any evidence of environmental sustainability," (PY, interview, April 26, 2026).

On the other hand, the public often complains about the pollution of the black, pungent-smelling water channels from hotels and shopping centers that flow into Cimanuk (Akbar, 2025). However, on the other hand, PY informants also noted that hazardous waste, such as liquid waste from leather tanning in Sukaregang, often goes untreated due to the industry's prohibitive processing costs. However, there is a contradiction in that communities sometimes continue to accept the presence of these industries due to economic factors, namely the provision of employment for local residents. Walhi West Java also assessed that social assistance and facilities from companies

can influence community attitudes towards environmental issues, giving rise to "citizen agents" who make some residents less critical. The Garut Regency Environmental Agency (DLH) also stated that companies that do not meet quality standards or violate hazardous waste storage regulations can be subject to administrative sanctions, ranging from written warnings to government coercion. However, this normative statement is in fact at odds with empirical findings in the field. Several informants and Walhi West Java assessed that environmental law supervision and enforcement are still not optimal and consistent. Informants also highlighted that weak law enforcement is inseparable from the differing interests between sectors and institutions involved in regional development. Under certain conditions, economic, industrial, cooperative, and tourism interests are deemed not fully balanced with the environmental protection agenda.

The above findings indicate that social acceptance is not solely built on environmental compliance, but also through economic benefits and reputational communication strategies. CDA analysis views it as something that is constructed and distributed.

Table 5. Social Acceptance Discourse Analysis

CDA Dimensions	Focus of Analysis	Empirical Findings and Interpretation
Micro (Text or rhetoric)	Analysis of the choice of words used by informants to describe company-community relations.	Corporate Communication: The use of pragmatic diction such as "jobs", "social assistance", and "image" indicates that the company is constructing a narrative of economic benefits to gain acceptance. Informant Critique: The term "citizen agency" is used to criticize the domestication of CSR, which stifles public critical thinking through economic benefits. Furthermore, the phrase "I haven't seen it yet" reflects doubts about the company's environmental commitment, despite the public's acceptance of the industry.
Discursive Practices (Meso)	An analysis of how the discourse of "social acceptance" is produced and distributed.	Production and Distribution: Companies produce discourse of concern through ceremonial CSR programs such as donations or assistance in building public facilities and distribute them through local media, so that the message reaches the community as a form of kindness. Consumption: People consume discourse as a form of legitimacy, not because they believe the company is right. This creates a legitimacy exchange where public support is exchanged for economic benefits.
Social Practice (Macro)	Analysis of power relations and social structures.	Power Relations: Unequal power relations create situations where people choose not to speak out, because short-term economic interests are more dominant than long-term ecological awareness. Structure: Society does not have the capacity to reject or criticize companies due to economic dependence.

Based on the theory of the concept (Suchman, 1995), this phenomenon is said to be a pragmatic legitimacy that can be obtained through an exchange of interests, where the public will support an entity because they benefit, not because the company is morally right. In other words, the public supports the company because it receives direct benefits, either in the form of jobs or social assistance. However, this is weak if it continues to rely on the sustainability of economic benefits, and then environmental pressures increase, then acceptance will disappear (Assegaf et al., 2022).

Legitimacy is Dynamic

The social acceptance a company receives is not static but can change over time, especially if society becomes more critical of ecology. Companies must continuously monitor changes in values within their environment to maintain public trust (Tallberg & Zörn, 2019). FN informants reported that this shift is evident in the increasing resonance of current environmental issues. Companies respond to this dynamic by increasing the frequency of "green" communications, although some often remain symbolic, such as planting trees while illegally dumping waste into rivers. Furthermore, current technological developments are considered to facilitate companies in implementing monitoring strategies (perceive change) to adapt narratives to the times, especially with the use of Artificial Intelligence (AI), which can craft more convincing messages and reach a wider and easier audience each year.

"There's always change with technological advancements, with various media and other means of communication becoming easier. But what often clashes? What is it? Differences in interests?" (RA, interview, April 11, 2026).

Furthermore, empirical evidence also reveals a *rebranding effort* within the footwear industry in the Cibatu area, involving *reputation laundering* and the recruitment of 10,000 workers, exploiting the dynamic nature of legitimacy to sever public associations with past violations (Priangan Insider, 2025). This new legitimacy was built through *elite endorsement* (the presence of high-ranking officials) without any substantive operational changes, as the Environmental Impact Assessment (AMDAL) documents had not been distributed to the public as of October 2025, and incidents of embankment collapse and flooding continued to occur. Meanwhile, informants highlighted that environmental communications conducted by companies and the government were often not accompanied by firm law enforcement. Similarly, in the environmental education process, the communication established was deemed ineffective. This situation indicates that although environmental communications continue to evolve in line with changing times and social demands, fundamental problems in conveying environmental information remain. Interviews indicate that information related to environmental policies often stops at a certain level and is not communicated collectively to the grassroots.

In addition, the long bureaucratic chain and theoretical, one-way environmental education without ongoing support often trigger *miscommunication*, and in some cases, those responsible for providing environmental education are deemed to not understand the technical issues in the field. Walhi West Java sources also observed that corporate compliance with environmental management tends to be fluctuating and is influenced by the intensity of suboptimal government oversight and weak supervision and law enforcement, potentially causing companies to adjust their environmental communications more easily than making substantive changes in waste management practices. These findings align with research Valencia et al. (2021) showing that corporate communications are often merely symbolic and oriented towards protecting their reputation.

Corporate responses to changing social demands, including rebranding and elite endorsements, demonstrate adaptive legitimacy management. Table 6 reveals the discursive strategies behind the flexibility of corporate narratives.

Table 6. Dynamic Legitimacy Discourse Analysis

CDA Dimensions	Focus of Analysis	Empirical Findings and Interpretation
Micro (Text or rhetoric)	Analysis of word choices that describe corporate responses to changing social demands.	Corporate Communications: The company adopts "transformation" and "continuity commitment" in public communications, but does not admit to violations. Informant: The use of the phrase "conflicting interests" to indicate that communication changes often conflict with the company's economic interests.
Practices (Meso)	Analysis of new discourse production strategies through rebranding and elite endorsement.	Production Strategy: The company undertook rebranding as a form of deliberate production of new discourse, distributed through national media and the presence of high-ranking officials to create a new narrative. Discursive Effects: Elite endorsement creates a legitimacy effect because the public tends to trust government authority. However, this effect is temporary and can be lost if violations are repeated.
Social Practice (Macro)	Analysis of how legitimacy dynamics are utilized by companies to maintain operations.	Power Relations: Companies are leveraging AI technology to reinforce the narrative of compliance, as well as weak law enforcement and minimal transparency. Bureaucratic Structure: The length of the bureaucratic chain triggers miscommunication between the central and regional governments, so that environmental socialization is a one-way formality without ongoing support.

Based on the findings above, there are two main strategies used by companies to maintain legitimacy: pragmatic through elite endorsement and cognitive, by making it part of economic development. However, Suchman (1995) emphasizes that legitimacy is inherently dynamic if not accompanied by substantive action. Companies that only engage

in elite endorsements or rebranding will gradually face the risk of crisis as the public becomes critical and aware of ecological well-being.

CSR Disclosure as a Tool to Maintain Legitimacy

Based on field findings, RA assessed that green programs carried out by companies often look attractive, such as tree planting or clean-up actions, as a package to make them appear responsible, even though these programs in some conditions have not fully touched the root of environmental problems that are actually needed by the surrounding community. In addition, the relatively small budget of Garut DLH, around 0.3% of the 2% APBD, also limits supervision, but this budget cannot be used as an excuse to not carry out strict supervision. FN and PY also assessed that CSR is used to divert issues (*decoupling*) between destructive activities (river pollution) and positive images (tree planting), and the construction of waste banks is seen as merely fulfilling the formality of budget absorption. These conditions are often not in sync with the resulting environmental impact, for example, the construction of bridges over rivers that they pollute.

PY highlighted that companies rarely practice transparency. CSR developments should be recorded, recorded, announced, and evaluated publicly, so they don't become mere formalities for budget absorption. Without transparent data, managers cannot evaluate or analyze program progress. Conversely, open information will increase public understanding and awareness, and eliminate miscommunication between residents and waste management. Furthermore, RA, FN, and PY see this phenomenon not simply as a technical failure, but rather as the result of weak law enforcement, which allows corporations to maintain operational legitimacy without making substantive changes. Similarly, they noted Ropik Fauzi et al. (2023) that the current legal framework is not fully effective in preventing false environmental claims. As a result, CSR instruments are often misused.

This is confirmed by findings from Walhi West Java, which revealed a pattern of environmental document manipulation through *copy-pasting* and rarely displaying real data on the website to maintain its image among international consumers. Furthermore, Walhi West Java critically assessed that CSR programs cannot be used as an excuse or compensation to shirk a company's primary obligation to manage hazardous waste. The resource person emphasized that implementing CSR and managing hazardous waste are two distinct obligations, both of which must be carried out simultaneously by the company.

The separation of CSR from core waste management indicates a dual function, social responsibility and distraction. Table 7 examines how CSR discourse is produced to maintain legitimacy without substantive change.

Table 7. Analysis of CSR Discourse as a Tool to Maintain Legitimacy

CDA Dimensions	Focus of Analysis	Empirical Findings and Interpretation
Micro (Text or rhetoric)	Analysis of metaphors and diction used by informants to criticize the CSR function.	Company Claim: Use of terms such as “environmentally friendly”, “green”, and “sustainable” in CSR programs, which are not in sync with core waste management practices. Critique: RA uses the metaphors of “packages” and “wrappings” to depict CSR as a distraction from the core issue. FN and PY use the term “decoupling” to indicate the separation between destructive activities (pollution) and positive imagery (CSR programs).
Discursive Practices (Meso)	Analysis of the production and distribution of CSR discourse as a tool of legitimacy.	Production: The “green” CSR discourse is produced separately from core environmental performance reports. The public only sees one side of the narrative, making it difficult to detect the decoupling. Distribution: CSR is distributed through local media, creating the perception that the company “cares” without the public knowing the real data of environmental performance, especially through the web.
Social Practice (Macro)	Analysis of power relations and regulations that enable CSR to be used as a tool of legitimacy.	Power Relations & Regulation: Weak regulations regarding environmental reporting obligations leave companies free to choose what to disclose. The Garut Environmental Agency's small 0.3% budget also limits oversight capacity. Structure: CSR, which should be an instrument of social responsibility, is actually misused.

The findings above show that companies use CSR to maintain moral legitimacy (social responsiveness) by fulfilling public expectations, but they have not touched the root of the problem that is more needed by society. (Suchman, 1995) called it conformity-based legitimacy. This finding also confirms research Ahmar et al. (2021) that sustainability symbols are often used to maintain a positive image, rather than as a substantive commitment.

Legitimacy as a Strategic Resource

Legitimacy as a strategic resource is used, like social capital, to manage formal symbols of compliance to maintain operational status without making substantive changes in environmental behavior (Ashforth & Gibbs, 1990). In practice, this condition is sometimes used as a corporate strategy to gain a stronger bargaining position in society. Informant RA assessed that the legitimacy built through CSR programs often makes companies feel they have fulfilled their social responsibilities, thus limiting the space to evaluate operational practices that impact the environment.

"With this (CSR) strategy, I see no room for self-reflection. Instead, they've become accustomed to it, and the important thing is that CSR is working," (RA, interview, April 11, 2026).

Meanwhile, to maintain public support and ensure operational acceptance, operations are built through professional administrative channels. In interviews, FN informants observed that in some situations, AMDAL documents are no longer understood solely as environmental protection instruments, but have the potential to become part of a company's strategy to gain and maintain operational legitimacy. This strategy is considered cheaper and easier than investing in research or expensive technical improvements to Wastewater Treatment Plants (WWTPs).

"An AMDAL isn't just a document; it's held at a meeting to conduct an AMDAL study. If there are any deficiencies, then don't do it that way. However, unfortunately, what happens when we conduct AMDAL studies in the field? Often, environmental experts are misused by companies to expedite administration" (FN, interview, April 18, 2026).

Furthermore, RA, FN, and PY view this phenomenon not simply as a technical failure, but rather as the result of weak law enforcement, which allows corporations to maintain operational legitimacy without making the necessary sustainability changes. Weak regulation and oversight allow greenwashing to occur, leading to a decline in market profitability. PY also emphasized that corporate legitimacy management efforts are inextricably linked to economic interests and long-term business sustainability. In their view, environmental compliance is often strategically considered, taking into account production costs and their impact on product prices in the market.

"What's the point if there's no profit? The costs (of wastewater treatment plants) are high, and that impacts sales. They (the company) can no longer sell for Rp100,000; they have to sell for Rp200,000. That's tough," (PY, interview, April 26, 2026).

Walhi Jabar also mentioned that the cost of waste management, especially B3 waste, which is very expensive, is a major obstacle, especially for small companies or MSMEs (such as tanneries in Garut) that have limited funds, because of the high costs. Walhi Jabar stated that not only small companies, but even large companies often violate regulations by not processing their waste properly so that companies manage symbols of formal compliance to maintain operational status without making substantive changes in environmental behavior. Walhi Jabar suggested that the government facilitate the construction of integrated Wastewater Treatment Plants (WWTP) for small industrial areas so that they can remain compliant without being burdened with excessive costs independently.

Meanwhile, the Garut Regency Environmental Agency (DLH) emphasized that B3 waste management is regulated through a licensing mechanism and technical directives integrated with environmental approvals and formal oversight. Companies with official permits, including third-party waste managers, are positioned as a crucial part of ensuring industrial operations remain within legal boundaries, including temporary waste storage on company premises, storage building standards, and labeling. The DLH then conducts field verification to ensure compliance with the integrated technical directives. This mechanism is followed by companies submitting waste management reports every three to six months. Companies are also directed to collaborate with third parties with official permits from ministries or provinces for the transportation and final processing of B3 waste. However, findings from informants and the West Java chapter of Walhi (Walhi West Java) indicate that implementation in the field is not yet optimal, particularly in terms of environmental supervision and law enforcement.

This situation demonstrates a gap between the formal compliance established by companies and the community's direct experience of environmental practices. When environmental documents and administrative channels become the primary instruments, legitimacy becomes a strategic commodity (Tallberg & Zürn, 2019).

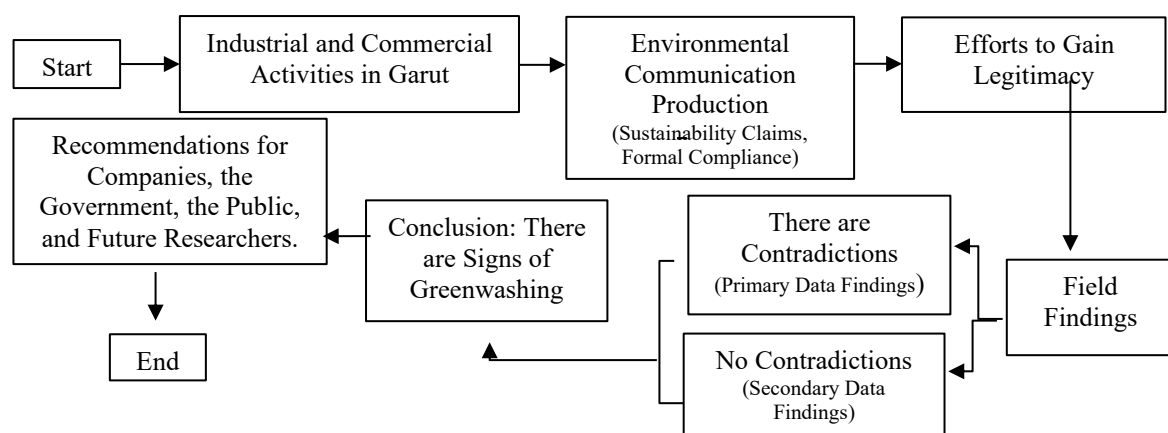
Table 8. Strategic Resource Discourse Analysis

CDA Dimensions	Focus of Analysis	Empirical Findings and Interpretation
Micro (Text or rhetoric)	Analysis of diction that reveals the function of legitimacy as a strategic resource.	Informant Critique: The phrase "no room for introspection" suggests that legitimacy forecloses self-evaluation. Furthermore, "misused" and "speeding up administration" criticize the AMDAL function. Furthermore, "profit" and "cost" emphasize that environmental compliance is strategically considered based on production costs and their impact on selling prices.
Discursive Practices (Meso)	Analysis of the production of legitimacy discourse through administration.	Production: AMDAL documents and environmental permits are produced as legal artifacts, not as public communication tools, and the public is not involved in the verification process. Strategy: Strategy: The company chose the professional administrative route (cheaper) rather than technical investment (expensive WWTP repairs).
Social Practice (Macro)	Analysis of power relations and regulation	Power Relations & Regulations: The high cost of hazardous waste treatment is a barrier. Walhi West Java recommends the construction of an integrated wastewater treatment plant (WWTP) to support compliance. Formal-Reality Gap: Garut DLH stated that administratively companies have been directed to meet standards, but implementation in the field has not been optimal due to weak supervision and law enforcement.

This section shares similarities with the subsection on legitimacy maintenance, which focuses on the use of cognitive legitimacy as a defense tool. However, the focus here emphasizes that cognitive legitimacy need not be defended through moral arguments, as society tends to take it for granted. Furthermore, this legitimacy is constructed through (Suchman, 1995) formal symbols of compliance, demonstrating that weak law enforcement allows companies to continue operating without regard for environmental sustainability.

To facilitate the phenomenon being studied, the researcher created a *flowchart* that illustrates the relationship between field findings, the analysis process, and the final research results. This *flowchart* is designed to ensure that the discussion is not simply understood as a collection of data, but as a series of processes that demonstrate how corporate environmental communication, community response, and verification from relevant sources are interconnected within the framework of legitimacy theory.

Table 9. Research Analysis Flowchart



COUNCLATION

This study answers the question of how companies use CSR communication to build environmental legitimacy amidst the gap between sustainability narratives and hazardous waste management practices in Garut City. The findings indicate that environmental communication functions as a symbolic legitimacy strategy, with companies building an environmentally friendly image through symbols of administrative compliance (AMDAL, IPAL), and programs such as tree planting and clean-up. Meanwhile, field practice actually shows illegal waste disposal, malfunctioning IPAL, and manipulation during supervision. Thus, this condition does not reflect a substantive commitment, but rather an instrument for seeking legitimacy that leads to greenwashing. The theoretical implications of these findings broaden the understanding of decoupling in legitimacy theory at the local level, while also demonstrating that pragmatic, moral, and cognitive legitimacy can be built through symbolic communication without operational changes. Practically, this study underscores the need for strengthened oversight, sanction enforcement, transparency of CSR data, and public education to be more critical of companies' environmental claims, particularly by selecting communicators with a strong understanding of environmental issues. The study is limited by its short duration (two months) and limited coverage in urban Garut, so the results cannot be broadly generalized. Further research is recommended to conduct comparative studies between regions, long-term ecological impact analysis using mixed methods, evaluation of regulatory effectiveness, and correlation between CSR budgets and realization of waste processing infrastructure.

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