

CHAPTER II

LITERATURE REVIEW

This chapter aims to present a review of literature of the study. The sections are image construction, framing analysis theory, mass media, Jakarta Globe, The Straits Times, Tax amnesty and theoretical framework.

2.1 Image Construction

Everybody in this world constructs their image or identity to be their self-reflection as something they want to look become. This idea not only occurs among living thing but also towards the organizations and media. As (Hall, 2003:3-5) stated, the image construction is connected to the system of representation of something socially through language to give meaning and value to object and to produce image to the object. Unconsciously, people construct their image to be their self-reflection as something that they want to look become, including towards the media. All media gives the audience a version of reality, not reality itself. Image construction which is shaped by media becomes the new social standard and new culture occasionally also makes the society follow the media reflection. For example, some media that suggest only very thin women are beautiful. Based on the example above, this is called as social image construct of reality. In this stage, some constructions of reality may not be negative, it depends on the interpretation of the audience. As a result, the audience should be more rigorous in receiving the ideology that media brings to construct reality.

2.2 Framing Analysis Theory

At first, framing analysis was developed below communication field in 1960s and 1970s by Erving Goffman. After Goffman's work, the theory of framing continued to develop by Robert N Entman, Todd Gitlin, David Snow, Robert Saenford, Zhondang Pan and Gerald M Kosicki, and William Gamson & Andre Modigliani and so forth. (Goffman, 1981:63) defined framing as "a central part of a culture and are institutionalized in various way". Framing analysis is an approach which used to investigate the perspective of the journalist in making the news and selecting the issue (Eriyanto, 2012:79). The concept of framing is often used to describe the process and focus the certain aspect of media on reality. In other hand framing is selecting some aspects of a perceive reality and make them more salient in a communicating text, in such a way as to promote a certain problem definition, causal interpretation, moral evaluation, and treatment recommendation for the item described (Entman, 1993). Framing is also defined as "central organizing idea or story line for making sense of relevant events and suggesting what is at issue " (Gamson & Modigliani, 1987:143). This perspective reconstructs the news into elemental frames, and the frames are identified as what Gamson call "package" through symbolic devices such as metaphor and catchphrases.

Framing is the way to analyze the effect, and the real message from a particular issue. It is also can be influenced of various internal concerns such as ideology and external concerns such as technical, economic, and politics. However, in making the news is not only indicating those aspects but also how an issue is

directed in an article (Gitlin and Hamad, 2004:22-23). In the other hand, frame analysis also can be useful to identify the frames which are dominantly applied in historical and social contexts. Frames frequently are concealed and implicit, therefore the impact of it is not visible. Because frame seems natural and the process of social construct remains invisible (Gamson & Modigliani, 1992).

According to (Eriyanto: 81) concept of framing involving two aspects which are selecting the reality and writing the fact. In selecting the fact or reality, the journalist decide which the issue or event that should be presented and which the issue that should be disposed if it is not worth attention of the reader. In the process, the journalist focuses on particular aspects and presents it with certain perspective which blurred the other aspect of the issue. Then, the issue in one media with another can be different because each of them has different perspective towards the issue. Meanwhile, In the process of writing a fact is focused and emphasized by applying picture, prominent word, and even place it as a headline. The prominent aspect can be seen clearly and attract the audience's attention.

However, the process of framing is not only involves the result of journalist thinking, but also the one who is reported and has a power to control their image in the media (Sobur, Aditjondro, 2006:165). Therefore, by applying framing analysis we can see and understand how media frames the issue and repackage reality in particular issue.

2.2.1 William A. Gamson and Andre Modigliani's Framing Concept

Gamson states that framing is a set of organized idea of the journalist that presents the constructed meaning of the event (Eriyanto, 2012:261). In this concept of framing, Gamson & Modigliani define the perspective of the journalist as a "package". It means the structure which is used by people is to construct the meaning of the presented message and to interpret the received message. A package is supported by devices such as words, sentences, picture, graphic, proposition and so forth. Whereas, in Gamson's perspective framing as central idea to comprehend the issue (Eriyanto, 2012:263). The package is divided into two aspects; which are Core Frame (the central idea) and Condensing Symbol (framing devices and reasoning devices).

Framing concept proposed by William A. Gamson & Andre Modigliani can be seen in this table below:

Table 2.2.1. Gamson & Modigliani's Framing Concept

Core Frame: related to the frame or the central idea which is emphasized in the text.	
Framing Devices	Reasoning Devices
Metaphor	Roots

(a symbol to represent a thing)	(cause and effect analysis is used to make a the ideas become more factual, reasonable, and scientific)
Catchphrases (an unique phrase, can be a slogan or jargon)	Appeals to principle (moral claims)
Exemplar (emphasizing the frame by relating them with example)	Consequences (the effect which resulted from the framing process)
Depiction (the process of depiction through connotative words)	
Visual Image (picture, graph, or image which supported the process of framing)	

Core Frame is to provide a clear understanding and constructed the meaning towards the event. The elements which can be found in framing devices are metaphor, catchphrases, exemplar, depiction, and visual image. Those aspects are emphasizing of how to see the main idea is shown and make a text is convince. The first, metaphor as a rhetorical figure of speech that compares between two different object or action. Metaphor can drive

the effect in the mind of audience. The second, catchphrases is a phrase that used repeatedly to represent idea or point of view through slogan or jargon. The third, exemplar is emphasizing the frame by relating with the example to make the frame more clearly. The fourth, depiction is the process of depiction through term and connotative words so public or audience focuses on a particular image. The fifth, visual image consists of picture, graph and image which are used to emphasize the message of news.

Reasoning devices is used to support the news become more logic and factual. In this device, the journalist manages the coherent sentence, also connecting cause and effect, thus the presented message and information can be considered as natural or normal idea by the reader or audience. Reasoning devices consist of; Roots, a cause and effect analysis is used to make a the ideas become more factual, reasonable, and scientific, appeals to principle or moral claims, and consequences, the effect which resulted from the framing process.

2.3 Tax Amnesty

According to Directorate General of Taxes, tax amnesty is a “free-pass” for taxpayers to disclose incomplete and unreported income in their previous tax periods without having to face prosecution by tax court or pay any penalty. In fact, tax amnesty programs were proposed in 1964 and 1984. Unfortunately, the government did not have much success because the low participation, according to a scholarly article published by the Ministry of Finance. After a long-awaited, Indonesia’s Tax Amnesty has been finally approved by the House of

Representatives on Wednesday, 28 June 2016. This program is constituted because there are list of thousands names and corporations owned of Indonesian citizens in Panama Papers scandal. A minister of finance Bambang Brodjonegoro predicted amount of Rp 11,000 trillion Indonesian money and assets stored not only in Panama but also in Singapore. The government expects could bring home Rp 560 trillion assets stored abroad and could increase tax revenue between Rp 40 trillion or Rp 165 trillion. The purpose of this program is to increase Indonesia's prosperity in various sectors, such as state revenue increase in education and health sectors, rupiah exchange rate improvement, national financial liquidity improvement, as well as an increase in foreign exchange reserves. In this tax amnesty program, which legal basis has been drawn up, the Government will give opportunity to all tax payers to get tax removal, exemption of tax administrative sanctions, and exemption from criminal sanctions in taxation sector, also termination of investigation process of tax crime (www.kemenkeu.go.id).

President of Republic of Indonesia Joko Widodo also guarantees that the participants of this program would not be the object of investigation and prosecution since the legal basis has clearly stated it (www.setkab.go.id). The reporting period of the tax amnesty to tax office is from 1 July 2016 up to 31 March 2017. During this period, the taxpayers only need to pay approximately 2 until 10 percent of tax on their net wealth if the participants agree to repatriate the money. Afterwards, repatriated offshore assets should be invested in Indonesia territory such as government bonds, state-owned enterprise bonds, financial investments in appointed banks related infrastructure projects and sector to be

determined by the Ministry of Finance. Furthermore, repatriated offshore assets need to be kept in Indonesia for at least three years.

Indeed, this program has negative impact for those countries particularly Singapore. Because Rp 2,600 trillion or US\$ 200 billion of Rp 11,000 trillion assets is estimated stored in there will flow out of Singapore and they are worry about this. Although, the Singapore government and private banks claimed that it was not true and support tax amnesty program. Singapore local media stated this program is unfair because the rich people and big corporation are being forgiven after not paying their tax, also all the funds coming in will become legalized when declared through tax amnesty and even Singapore banks report Indonesian tax amnesty participates to the police (www.thestraitstimes.com). Because of that, Singapore has rumored to thwarts Indonesia's Tax Amnesty.

2.4 Mass Media

Mass media have a great impact to people as a social practice and a tool to deliver messages and information through communication device such as television, radio broadcast, newspaper, magazine, and online newspaper to people or society. Conceptually, mass media is a central idea or story line that provides meaning to unfolding strip of events (Gamson & Modigliani, 1987:143). Through mass media, all the information communicated to large of people or society released every day even every time. Nowadays, the motions of mass media make this sector have an important role, especially in political organization and social practice.

Fowler in (Yaghoobi, 2013) stated, “News is not just a value-free reflection of fact. Anything that is said or written about the world is articulated from a particular ideological position”. It is supported by Eriyanto that said the reality in media is not a reflection of what happen in real. It is also known as the internal function of media beside its function as a communication or information bridge (Sobur, 2009). The power of mass media that mentioned above make us believe that mass media is not only for communicate the phenomenon or issue but it is used to convey something based on the one who have right in that certain media. Because of that, mass media is no longer regarded as an objective messenger to the audience or reader.

In re-producing of facts by mass media occur on process between news reporting with the text producing. On the process of reproducing text, selecting information or fact, even marginalized meaning are one of the ways in limiting the reader’s point of view and leads to an opinion (Eriyanto, 2012). Those processes that mentioned above also can direct the audience or reader to the particular perspective about certain issue. Media frame also serve as working routines for journalists to quickly identify and classify of information and to package it to convey it easier to the audience (Gitlin, 1980:7). This means mass media as a tool to convey some purposes or messages from the communicant to the public or society.

2.5 Online Newspaper

In the last decade, the form of newspaper is innovated to a high developed one. Journalist in this era is more enthusiastic in using technology innovation mixed through news text. (Nguyen, 2010) stated, the journalist does so in no intention of following their will to exploit news online. Nevertheless, it is a kind of a fear that online newspaper will take the attention of the traditional newspaper's reader. In fact, the online version provides faster access and quick updates compared to the print version (Li, 2006).

In 1970, the first format of online newspaper appeared, based on (Greer & Mensing 2006) online delivery of newspaper emerged in the 1990's. The evolution of news and internet produce online newspaper and also beginning the death of printed newspaper (Thurman & Myllylahti, 2009). Approximately, 10 newspapers were available to the public through website in 1994.

2.5.1 Jakarta Globe

Jakarta Globe is one of English newspaper in Indonesia and also as daily newspaper to serve Indonesia by bringing the readers unrivaled, authoritative reporting and writing in English on Indonesia, Asia and wider world. The newspaper publishes seven days a week and since launched in November 2008, Jakarta Globe has grown to be Indonesia's most read English language newspaper. Jakarta Globe owner is James Riady and this online newspaper is one of the branches of Lippo Group Media.

Jakarta Globe aims to bring objective, entertaining news and relevant information to the readers in Indonesia and abroad it is marketed primarily

for well-educated Indonesians. Jakarta Globe focused on world business, the investment, the capital market, industrial and the governance.

2.5.2 The Straits Times

The Straits Times is an English language daily broadsheet newspaper based in Singapore currently owned by Singapore Press Holding (SPH) which is published on 15 July 1845. Tony tan as the director of SPH has close relationship with the Singapore government. The paper itself is published in five segments: the main section focuses on Asian and international news, with sub-sections of columns and editorials and the Forum Page (letters to the press). The Home section focuses on local news with 5 weekly sections, Education on Monday, Mind and Body on Tuesday, Digital on Wednesday, Community on Thursday and Science on Friday. The sports and finance pages are separated into a different section themselves. There is a classified ads and job listing section followed by a separate lifestyle, style, entertainment and the arts section. On 1 January 2005, The Straits Times online launched. (www.straitstimes.com)

2.6 Theoretical Framework

In this study, the writer wants to reveal how Indonesia's Tax Amnesty news is framed in Jakarta Globe and The Straits Times online newspaper using framing analysis. The frame concept which the writer uses is framing analysis by William A. Gamson & Andre Modigliani. This concept will help the writer to analyze the meaning which is relating with the packaging.