

CHAPTER III

RESEARCH METHOD

This chapter describes the research design. It presents a description of the research design, the data collection and the data analysis. This study attempts to present a critical discourse analysis on the editorials of the Gayus Tambunan case regarding tax evasion. How the three editorials present Gayus Tambunan case such as in Media Indonesia, The Jakarta Post and Kompas, as well as what the issue and ideologies beneath them.

3.1 Research Design

The present study applies Critical Discourse Analysis (CDA) as the analytical framework to figure out the representation tax mafia Gayus Tambunan in the editorials of three Indonesian newspapers. The principles of Van Dijk's analytical framework in CDA are applied in this study. They involve three levels: Macrostructure, Superstructure, and Microstructure. Van Dijk's analytical framework applied in this study is only Macrostructure and Microstructure (Transitivity), because using these tools can signify the topic and the main issue raised in the editorials. These analyses are based on concerns of functional grammar (Halliday, 1994).

3.2 Data Collection and Data Analysis

The current study is a case study of Kompas, The Jakarta post, and Media Indonesia editorials focusing on tax mafia Gayus Tambunan. There are four texts chosen in this study. They are one editorial “Furious over the Departure of Gayus (Geram atas Keberangkatan Gayus)” published by Kompas, 8th February, 2011”; The two editorials are taken from The Jakarta Post, dated on January, 11th 2011, entitled “Gayus ridicules the nation”, and “Uncertainty in taxation, 18th January 2011. And the last is the editorial from Media Indonesia, which is “Gayus or KPK is whipped (Gayus atau KPK yang dilibas)”, published on 27th January 2011.

The Kompas’s editorial entitled “Furious over the Departure of Gayus (Geram atas Keberangkatan Gayus)” indicates the lack of awareness and commitment from law enforcement officials in handling the Gayus Tambunan case. It can be seen that Gayus Tambunan can go out from house arrest and go abroad. This event will answer the public disappointment for the lack of awareness and responsibility about the authority abuse or corruption of law enforcement officials. The Gayus case proves that law enforcement officials have not been solid and public expects the seriousness and consistency of the Government to process the tax mafia case.

The editorial entitled “Gayus ridicules the nation” explain the inability of law enforcement officers in punishing tax suspects involved, especially the police. In fact, on the trial of Gayus Tambunan testimony, it is said that there is involvement of law enforcement officers in the practice of mafia and this causes the government slow to handle the case of Gayus and tries to protect other law

enforcement officers allegedly involved in the practice of tax mafia. Public put a great hopes on the government to change the anti-corruption rhetoric into action.

The editorial of the Jakarta Post “Uncertainty in taxation, 18th January 2011 is about the emerging of public distrust to the police to handle the Gayus Tambunan case, due to the involvement of the tax mafia of the police. This is because police officers do not have the technical competence to analyze tax documents of the company. Therefore the police are unable to answer and solve this case correctly. Finally, the public switch and put the big hope to KPK to take over the investigation involving special investigators and Auditors from KPK which specifically makes the investigation much more reliable.

And the last is “Gayus or KPK is whipped (Gayus atau KPK yang dilibas)” is about KPK takes over the investigation to process the Gayus Tambunan case that focuses on from who and to whom the money is flowing, which means it will reveal the other involvement in the practice of tax mafia. It requires a great power because KPK is confronted with great strength. Therefore, the public put big expectations to resolve this case satisfactorily.

To interpret the data in the light of CDA, the writer started out by considering the existing macro propositions of macrostructure-thematization analysis and microstructure-transitivity.

1.3 Macro Structure-Thematization Analysis

In this analysis, the writer used a model of analysis offered by Van Dijk which was adapted and developed by Siregar (2003), namely the Text Representational Model (TRM). This model particularly used a schematization of macrostructure actions through the text.

Siregar (in Dallyono 2005) states that the TRM has a central role to reestablish the organization of texts. It is essential to enable discourse analysis to investigate the macrostructure of a text and to identify the macro components of the text performed by their discourse actions.

Further, Siregar (in Dallyono, 2003) asserts that the TRM, presented in figure 2, can schematize a text into two elements, progression and elaboration. The progressive element includes a systemic text analysis from introduction, body, to conclusion. It is presented by P-I, P-II, and P-n. Meanwhile, the elaborative element entails the contents of a macrostructure. It is represented by S-1, S-2, and S-n. Therefore, it starts from the biggest to smallest components, ranging from P-I (primary macro component) to S-1 (secondary macro component) or even to T-I (tertiary macro component), and so forth. At the level of P-I and S-1, the macrostructure of the text can be identified. The TRM is exemplified as follows:

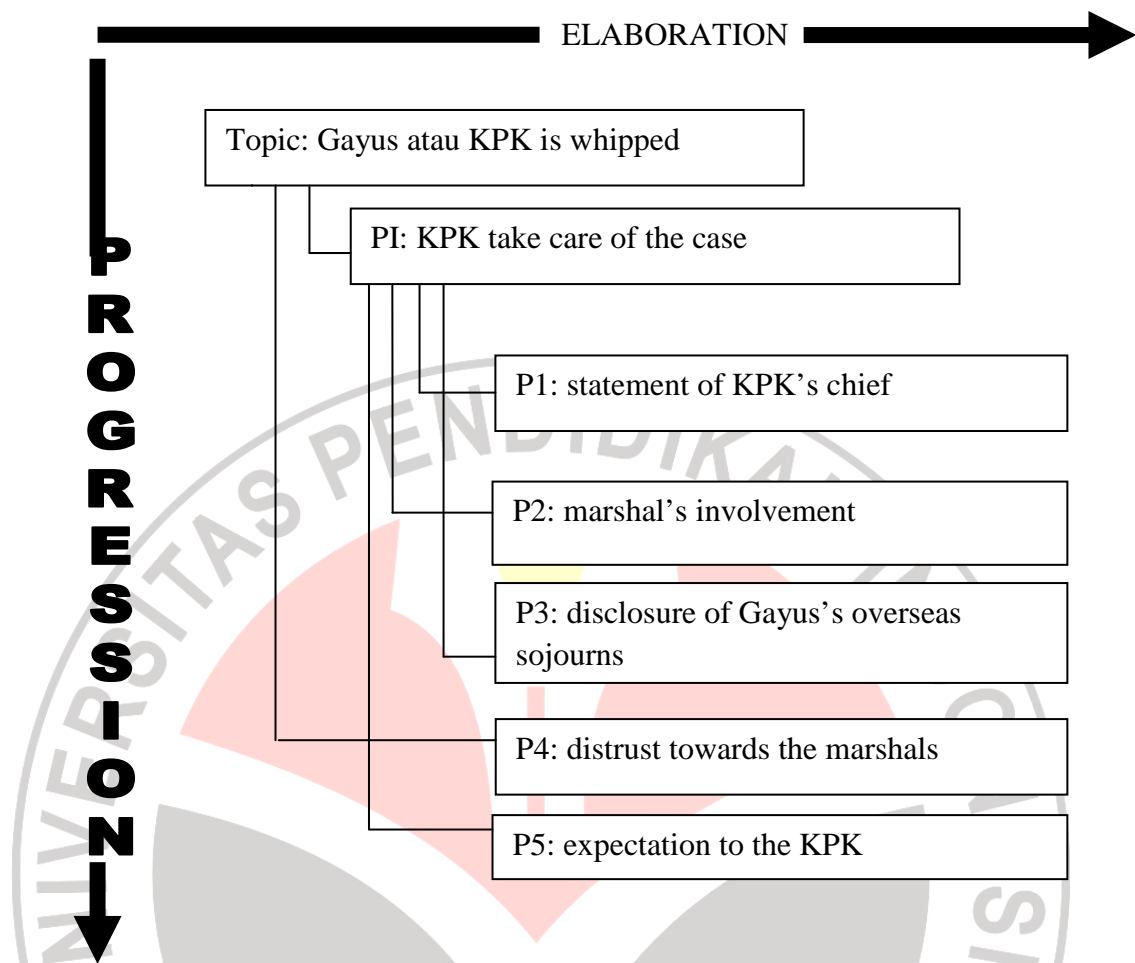


Figure. 2 Macrostructure-Thematization analysis of Media Indonesia article “KPK or Gayus is whipped”

3.4 Microstructure-Transitivity Analysis

Transitivity is related to the choice of process types and participants roles seen as realizing interactants’ encoding of their experiential reality; the world of actions, relations, participants and circumstances which give content to their talk (Eggin: 2000).

Halliday (1994) adds formulates on relativity with the different types of processes that are recognized in language, and in the structure by which they are

expressed. There are three elements process in the basic semantic framework for the representation:

1. the process itself consist of material, mental, behavioral, verbal, relational, existential and meteorological,
2. the participants in the process,
3. the circumstances associated with the process.

Processes involve actions, processes its selves or states. The roles of participant consist of the actor who does the process, the force which is an active but inanimate role, the patient as an effected human participant, the goal role that is one which comes into being as a result of an action or process, and the beneficiary who benefits from the action or process. Meanwhile, the circumstances refer to such information as the place or the time of the event/action in which it occurs. Subsequently, the type process, their meaning and key participants can be summarized as follows:

Process type		Category meaning	Participant, directly involved	Participants, obliquely involved
Material		Doing (doing, happening, doing to/with)	Actor, goal, initiator, range, beneficiary	recipient, client; Scope, Initiator: attribute
Behavioral		Behaving	Behaver,	Range/behavior
Mental		Sensing (seeing, feeling, thinking)	Senser, phenomenon, inducer	
Verbal		Saying, signaling	Sayer, recipient/target	verbiage, receiver,
Rational	Attribute	Being (attribute)	Carrier, attribute, attributor,	Beneficiary
	Identifying	Being (identify)	Token, value, assigner	Assigner
Existential		Existing	Existent	
Meteorological		Weathering	(subject has no representational function)	

Table 2.3 criteria for distinguishing process types and key participant (Halliday 1994)

Fowler as claimed by Van Dijk (1985) points out that in analyzing transitivity, it is important to note both what roles of participants go with what processes and what kinds of entities are categorized as performing particular roles.

The microstructure of transitivity was used in this study to explore how actors are represented in the editorials of Kompas, The Jakarta Post, and Media Indonesia and what ideologies are behind the representations.

