







# CSR Through Signs: Semiotic Study of Unilever's Advertisements and Sustainability Reporting Reality

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**Abstract.** This study aims to analyze how CSR Unilever Indonesia is represented through signs and symbols in digital advertisements, as well as to what extent that representation aligns with the actual implementation reported in the sustainability report. The research employs a qualitative approach using Roland Barthes' semiotic analysis method, which interprets signs at two levels: denotation and connotation. Data is obtained through documentation of Unilever's CSR digital advertisements and the company's sustainability report. The findings show that Unilever's CSR digital advertisements display visual symbols that represent social concern, including attention to the environment, educational and training activities for the community, as well as collaboration with various stakeholders. At the denotative level, these symbols depict social concern, while at the connotative level, they build the company's image as an entity that cares for the environment and society. Furthermore, this study found a correspondence between most of the messages in the advertisements and the programs documented in the sustainability reporting, such as health education, plastic waste management, local economic empowerment, and Unilever's collaboration with community and government organizations. This alignment proves to strengthen legitimacy and public trust, while also demonstrating that advertising and sustainability reporting serve as important indicators reflecting the company's genuine intentions and commitment to CSR implementation.

**Keywords:** Corporate Social Responsibility, Digital Advertising, Sustainability Report, Roland Barthes' Semiotics.

## 1 Introduction

CSR is an important strategy in building a positive image and gaining legitimacy from stakeholders, because legitimacy is not solely determined by financial achievements in the form of profits or product sales, but also by the extent to which companies are able to carry out their social and environmental responsibilities[1]. Thus, CSR is not seen merely as a formal obligation, but is integrated into the company's long-term goals as a strategic instrument to demonstrate accountability, protect the environment, develop communities, and manage the negative impacts that may be caused by business activities[2].

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CSR, according to Carroll [3], is the social responsibility of businesses that reflects society's expectations of organizations, including economic aspects, legal compliance, ethical behavior, and voluntary or philanthropic actions. Various studies have proven that CSR not only functions as a tool for fulfilling social responsibility, but also has a significant impact on corporate image[4, 5, 6] However, these studies generally focus on the impact of CSR on corporate image in general, such as its influence on public perception or consumer loyalty, without specifically examining how the implementation of Corporate Social Responsibility (CSR) is represented in Unilever's digital advertisements and the extent to which this representation reflects the reality reported in the company's sustainability report.

Companies that transparently disclose their CSR policies and impacts through digital media such as websites, social media, or interactive platforms can expand the reach of information and increase public trust[7]. In addition to dynamic digital media, companies also use sustainability reports as a form of formal and structured communication. These reports not only present economic, social, and environmental performance data[8], but also serve as a form of accountability to stakeholders and a means of affirming commitment to social responsibility and environmental preservation [9].

Therefore, digital media and sustainability reports are two key instruments in describing CSR practices, where both not only convey information but also shape the company's image and legitimacy in the public eye. Comparing the symbolic messages articulated in digital advertisements with the empirical evidence documented in sustainability reports is important for assessing the consistency and authenticity of CSR practices. Through semiotic analysis, the signs and symbols present in digital media and sustainability reports can be interpreted to determine the extent to which CSR representations reflect the company's real commitments and strengthen its legitimacy in the eyes of stakeholders[10].

In the context of CSR practices in Indonesia, Unilever Indonesia is one of the companies that consistently implements social and environmental responsibility programs and showcases them through digital advertising and sustainability reports. The CSR message in digital advertising plays a role in shaping public understanding of the company's social and environmental responsibility values, but it is important to assess its consistency with actual practices as reflected in sustainability reporting. Through semiotic analysis, the meaning behind visual elements such as images, colors, and text can be revealed to see how companies build their image and strengthen their legitimacy.

Advertisements are objects that can be analyzed through a semiotic approach because they are constructed from various signs that contain meaning, both visual and verbal[11]. Roland Barthes explains that every text, including advertisements, always interacts with the personal and cultural experiences of its audience through the concept of the order of signification, which is the relationship between the rules in the text and the meaning expected and experienced by its readers[12]. Barthes also distinguishes two layers of meaning, namely denotative meaning, which is explicit and socially agreed upon, and connotative meaning, which is ambiguous and develops according to cultural context and individual experience[13].

In this context, semiotics enables a more in-depth analysis of the signs, symbols, and narratives used in advertisements to represent a company's social and environmental commitments. López[14] asserts that signs can take the form of words, images, sounds, gestures, or objects, including language, visuals, and space, all of which have the potential to shape meaning. By understanding the structure of these signs, research can reveal how advertisements function not only as a promotional medium, but also as a communication strategy that builds a positive image of the company while encouraging more responsible consumption behavior.

This study is important because the meaning of Corporate Social Responsibility (CSR) cannot be assessed solely from the implementation of its programs, but also from how these programs are carried out in accordance with the reality and true objectives of CSR, namely to create sustainable social, economic, and environmental impacts[15]. Overall, this study emphasizes that CSR should be understood as a substantive commitment by companies to fulfill their social and environmental responsibilities, rather than merely a symbolic strategy.

Based on this background, this study aims to examine how the implementation of CSR represented in Unilever's digital advertisements reflects the reality reported in the company's sustainability report. Using a semiotic approach, this study examines the signs, symbols, and narratives in digital advertisements to understand the consistency between CSR representations and the company's actual practices, while also answering the main question: how is Unilever Indonesia's CSR represented through signs and symbols in digital advertisements, and to what extent do these representations reflect the reality of CSR implementation as reported in the company's sustainability report to strengthen its legitimacy in the eyes of stakeholders?

## **2 Literature Review**

### **2.1 Semiotic Roland Barthes**

Semiotics is the study of signs and the process of meaning formation, in which communication is understood as the production and exchange of meaning, not merely the transmission of messages[14]. Signs can be words, images, sounds, body movements, or layouts that form a multimodal semiotic system[10, 16]. In the context of media, semiotic analysis is used to reveal how symbols and visual-verbal narratives construct specific meanings [17, 18]. This study utilizes a semiotic approach to examine the representation of CSR in Unilever's digital advertisements.

Roland Barthes' semiotics is a development of Saussure's theory, which emphasizes the layers of meaning in signs through two levels of meaning, namely denotation (literal meaning) and connotation (cultural and emotional meaning). Unlike Saussure, who focused on language structure, Barthes highlights how texts are interpreted differently according to cultural context and individual experience. This approach allows for analysis of Unilever's advertisements to see how signs and symbols construct CSR messages and corporate image through social and environmental representations[17].

## 2.2 Corporate Social Responsibility in Unilever Advertising

Corporate Social Responsibility (CSR) has evolved from philanthropic activities to become an integral part of modern business strategy. Initially, CSR was understood only as a form of social concern through donations, but as public demands have increased, CSR is now seen as a company's commitment to balancing economic, social, and environmental goals[3].

Carroll stated the CSR Pyramid model, which emphasizes four main responsibilities of companies: economic, legal, ethical, and philanthropic. This definition is reinforced by international institutions, such as the World Business Council for Sustainable Development, ISO 26000, and the European Commission, which emphasize the integration of socio-environmental aspects into business practices.

In Indonesia, CSR has a legal basis through Law No. 40 of 2007 Article 74, which requires natural resource-based companies to carry out social and environmental responsibilities. This confirms that CSR is no longer voluntary, but rather an obligation inherent in company operations.

Definition of CSR is not just a concept, but must be realized through the practice of conveying company information as a form of responsibility to the community and the environment with strategies that are informative, responsive, or actively involve stakeholders[19]. The implementation of corporate social activities is conveyed transparently and strategically through various channels, including digital advertising. Digital media such as YouTube, Instagram, and websites enable the widespread and interactive dissemination of CSR messages[20, 21]. Digital advertising with CSR messages is considered effective in reaching the younger generation and strengthening the company's image.

Unilever is one of the fast moving consumer goods (FMCG) companies in Indonesia that has stated that it is socially responsible through its CSR program. Unilever showcases its commitment to corporate social responsibility through a strategic campaign titled "*Every U Does Good*" This advertisement presents visual and narrative representations that highlight the beauty of Indonesia's nature while raising social issues such as plastic waste management, limited access to clean water, and the importance of health education.

The message conveyed is based on the three main pillars of Unilever's CSR, namely environment, social, and economy, which are realized through concrete actions such as waste management activities, education and health programs, support for vulnerable groups, and empowerment of MSMEs. Through the slogan "Every U Does Good," Unilever not only builds a positive corporate image but also encourages the public to participate in acts of kindness and reaffirms its active role in creating inclusive social impact.

## 2.3 CSR Advertising as Symbolic Legitimacy

Legitimacy Theory explains how companies strive to obtain, maintain, and restore legitimacy in the eyes of the public in order to survive[22]. This theory emphasizes that business activities must be in line with social values, norms, and expectations, because public recognition is a strategic factor for operational sustainability[23]. There are four

strategies for maintaining or restoring legitimacy, namely: providing information to the public about the company's actions, changing public perception by presenting favorable information, diverting attention from negative issues by highlighting positive aspects, and making real changes in operational practices to align with social expectations[24].

Through CSR advertisements, companies convey social and environmental messages that are in line with community values, so that advertisements serve as an important strategy to strengthen legitimacy. Not only conveying factual information, advertisements also shape the public's view of the company's identity and social role. Visual representations such as community service, health education, or nature conservation instill the implicit message that the company cares about community values and norms. From the perspective of Legitimacy Theory Gray [25], this strategy is understood as a symbolic effort by companies to gain social acceptance through image, narrative, and selected symbols. However, the legitimacy gained through advertising is still representational in nature and therefore needs to be reinforced with sustainability reports that present concrete evidence. Thus, CSR advertising can be seen as a starting point for building symbolic legitimacy. This is in line with Stakeholder Theory Freeman [26] which states that transparency through social performance reporting is key to building stakeholder trust. Sustainability literacy also shows [27, 28] that "corporate legitimacy depends on consistency between symbolic representation and formal accountability".

#### **2.4 Sustainability Report as Evidence of CSR Reality**

A sustainability report is a formal report that reflects a company's commitment to social, environmental, and economic responsibility while also serving as a means of building legitimacy[8, 29]. This document presents structured information on sustainability performance to internal and external stakeholders[30].

Sustainability reporting is a formal accountability instrument that presents measurable data on the implementation of corporate CSR. Referencing international standards such as the Global Reporting Initiative (GRI), these reports document targets, achievements, and social and environmental impacts, enabling stakeholders to assess the consistency between a company's commitments and its actual practices[31]. Thus, sustainability reporting serves not only as documentation but also as a means of transparency that strengthens a company's credibility and substantive legitimacy. This is in line with the findings of Panicker, 2024 [32], who state that "the impact of CSR on financial performance is only visible when companies are able to combine effective CSR communication with convincing achievements for stakeholders."

The existence of sustainability reporting is also a tangible manifestation of the company's commitment to fulfilling its responsibilities to stakeholders. Within the framework of Stakeholder Theory[26], sustainability reports are a form of corporate responsibility to stakeholders through transparency of social, environmental, and economic performance. Consistency between reports and advertising messages is a determinant of credibility, as the alignment between the two strengthens legitimacy.

### 3 Methodology

This study uses a qualitative approach with Roland Barthes' semiotic analysis method to examine the representation of Unilever Indonesia's CSR in digital advertisements and assess its consistency with the practices reported in the sustainability report. Semiotic analysis was chosen because it distinguishes between denotative (literal) and connotative (symbolic/ideological) meanings, thereby revealing the construction of CSR messages in relation to corporate culture and ideology[11, 12].

The research objects include the “Every U Does Good” digital advertisement as a symbolic representation of CSR commitment and Unilever's sustainability report as a formal accountability instrument. The compatibility of the two is an important basis for assessing the company's consistency, credibility, and legitimacy in the eyes of stakeholders.

### 4 Results

#### 4.1 Semiotic Analysis of Unilever’s CSR Advertisement

The analysis of Unilever's “Every U Does Good” advertisement uses Roland Barthes' semiotic framework, which interprets signs through two layers: denotation (literal meaning) and connotation (ideological and cultural meaning). Each visual element, from natural landscapes to social activities, not only depicts reality but also shapes the CSR image that the company wants to present.

The semiotic analysis of Unilever's “Every U Does Good” advertisement can be seen in the following table:

**Table 1.** Roland Barthes' Semiotic Analysis of Unilever's CSR.

| Description  | Voice Over  | Denotation   | Connotation  |
|--|---|--|--|
| Scene 1, Contrasts Between Indonesia's Natural Beauty Challenges | <i>"Talking about Indonesia is inseparable from its beautiful nature." "But it is also full of challenges..."</i> | The advertisement shows the beauty of Indonesia's nature: the sea, forests, villages. This is juxtaposed with clips showing issues of waste, health, and welfare. The verbal narrative invites the public to “protect Indonesia.”. | Visuals of natural beauty and social issues frame Unilever as a savior of the environment and society. However, the absence of recognition of the company's contribution to plastic waste makes this image more of a moral construct than a reflection of operational reality. |
| Scene 2, Social Collaboration as a Concrete                      | <i>"All of us have a role and can bring about change." "Together, we have</i>                                     | The scene shows collaborative activities such as tree planting, river  | A large and ongoing collaboration between Unilever, the government, and the  |

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|--|----|--|---|--|
| Manifestation of CSR   | of | <i>educated more than 22,000 elementary schools and 4 million students and Islamic boarding school students."</i>  | cleaning, and volunteers working together with environmental program banners in the background.                         | community, including education in schools and Islamic boarding schools. However, the claim of reaching more than four million students is not consistent with the Sustainability Report, which recorded only 2.44 million in 2022 and a decline to around 465,000 in 2023–2024. This discrepancy indicates an exaggeration of the program's image and a simplification of its actual implementation. |
| Scene 3, Community Empowerment as the Core of CSR            | 3, | <i>"Various mentoring, training, and support programs are carried out not only as a corporate responsibility, but also because of a noble purpose."</i>                          | The scene shows community training and education in a warm and participatory atmosphere.                                | The scene emphasizes community empowerment, where the community is positioned as the subject of social change through equal interaction, active participation, and the values of cleanliness and health.   |
| Scene 4, CSR as a Form of Social Closeness and Collaboration | 4, | <i>"Business must provide benefits, not only for consumers, but also for the community and the environment".<br/>"Touching the social life in Indonesia's ' ' is our vision"</i> | The scene shows Unilever's collaboration with people from various backgrounds through extensive training and mentoring. | The scene depicts Unilever as an inclusive and participatory enabler, as if the program reaches all regions equally. However, the Sustainability Report shows that the program is concentrated in Java and major cities, with a top-down pattern in which the community plays more of a recipient role than a decision-maker.  |
| Scene 5, CSR as a Commitment to a Noble Cause                | 5, | <i>"We have a strong commitment to a noble cause."</i>   | The scene shows Unilever and the community taking   | The scene emphasizes Unilever's moral responsibility   |

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|---|--|--|--|
|   | <i>Unilever is the driving force behind sustainability”</i>  | real action, such as planting trees, cleaning up trash, and providing environmental education, with expressions of pride and symbols of national identity.   | and social leadership, building an image as part of the community's value system, not just a business player.  |
| Scene 6, Unilever for Community Empowerment                         | <i>“Our role is to discover and empower community potential. We recognize that Unilever's presence is inseparable from the Indonesian community”</i> | The scene depicts the community as active agents of change, with the involvement of women, youth, and children in training, environmental management, health campaigns, and infrastructure development.  | The advertisement portrays Unilever as a driver of community empowerment through training and MSMEs, giving the impression of rapid and comprehensive success. However, the Sustainability Report shows that the program is gradual and has a long-term impact, so the visuals in the advertisement simplify the process compared to the reality of its implementation in the field. |
| Scene 7, CSR Synergy between Companies, Government, and Communities | <i>“Unilever's CSR program is inseparable from the support of the Indonesian government”</i>   | The scene shows the collaboration between Unilever, the government, and the community through meetings, training, and distribution of tools.   | The scene emphasizes CSR as a collective collaboration, with the government as a strategic partner, and promotes inclusivity and social justice in line with SDG values.   |
| Scene 8, Solidarity and Collective Role in CSR                      | <i>“The government, companies, and community must work together, sharing roles.”</i>   | The scene shows health issues and the collaboration between Unilever, the government, and the community through education, assistance, and mutual cooperation. A group of people of different ages and professions stand together in a circle of togetherness. | The scene builds the meaning of solidarity and collective urgency, with the message that social responsibility is a shared role. Unilever is portrayed as a symbol of ethical and inspirational leadership in facing global crises.  |

|                  |  |  |  |
|------------------|--|--|--|
| scene 9, Closing | <i>“For decades, we have been present in the midst of Indonesian society because we share the same goals: a green Indonesia, a healthy Indonesia. The scene showcases the beauty Indonesia’s (mountains, of nature seas, forests, rice fields) and The meaning conveyed is pride, hope, and emotional connection. The visuals of nature and people reflect a collective spirit, while the narrative reinforces Unilever’s historical image as part of the nation’s journey and a symbol of inclusive nationalism.”</i> | The scene showcases the beauty of Indonesia’s (mountains, nature seas, forests, rice fields) and people from diverse backgrounds engaging in activities together in a clean environment. | The scene conveys the hope and emotional connection of nature and people reflecting a collective spirit, while the narrative reinforces Unilever’s historical image as part of the nation’s journey and a symbol of inclusive nationalism. |
|------------------|--|--|--|

Source: author own analysis based on Roland Barthes' semiotic analysis

The “Every U Does Good” advertisement showcases Unilever's commitment to social and environmental responsibility through a series of scenes depicting the beauty of nature contrasted with the issue of plastic waste to emphasize the company's social legitimacy. It then shows collaborations with communities, NGOs, and the government through concrete actions such as tree planting, river cleaning, and environmental education.

Based on the results of the semiotic analysis in the table, it can be seen that the CSR advertisement “Every U Does Good” builds Unilever's image as an inclusive, collaborative, and community-empowerment-oriented social actor through visual constructions and narratives that emphasize multi-stakeholder cooperation and commitment to noble goals. However, at the connotative level, it was found that some of the visual representations and voice-over claims exaggerate the image, especially in relation to the scale of impact and scope of the program. The discrepancy between the advertisement's representation and the data in the 2021–2024 Sustainability Report indicates that there is a stronger symbolic construction than a material reflection of the reality of CSR implementation.

## 5 Discussion

### 5.1 The Reality of CSR in Sustainability Reports

The representation of CSR in the “Every U Does Good” advertisement portrays Unilever as a caring, inclusive company that is close to the community through visuals of MSME training, health education, environmental action, and community collaboration. This representation is in line with Unilever's three pillars of CSR and serves to build symbolic legitimacy, public acceptance built through moral image and narratives of concern, as explained in legitimacy theory [25] and the findings of [33] and [34]

However, the symbolic legitimacy needs to be tested through empirical evidence. The 2021–2024 Sustainability Report serves as a formal accountability instrument that records measurable CSR achievements, such as emission reduction, waste management, MSME empowerment, and health education. From the perspective of Stakeholder Theory [26], this report allows stakeholders to assess the consistency between advertising messages and actual practices. Semiotic analysis shows that advertisements often simplify the complexity of CSR and present a more idealized picture than the data in reports for example, claims about the reach of education or program equity. This is in line with [9] criticism that CSR narratives often idealize operational realities.

Thus, Unilever's legitimacy is multi-layered: advertising provides symbolic legitimacy through moral narratives and persuasive visuals, while the Sustainability Report provides substantive legitimacy through verifiable data. The two complement each other in strengthening stakeholder trust, but any inconsistency between them has the potential to invite criticism such as greenwashing[35].

## 5.2 Legitimacy Stakeholder through CSR

CSR activities play an important role in building a company's image and social legitimacy [27, 36]. In this context, CSR advertising and sustainability reports serve as two complementary instruments. Advertisements present emotional and symbolic narratives that build an impression of concern, while sustainability reports provide formal and measurable evidence as a basis for accountability. Therefore, CSR is seen not as a one-off activity, but as an ongoing commitment that demands consistency between public messages and corporate accountability [28].

The results of the study show that the “Every U Does Good” advertisement builds symbolic legitimacy through visuals of natural landscapes, health education, MSME empowerment, and community collaboration, positioning Unilever as a caring and inclusive moral actor in line with legitimacy theory Gray [25] and the concept of moral legitimacy [37]. However, triangulation with Sustainability Reporting 2021–2024 reveals that not all of these representations are in line with reality. The claim of reaching four million students, for example, is inconsistent with fluctuating report data; similarly, the representation of SME program distribution is still centered in Java and major cities in practice. This discrepancy shows a tendency to create an ideal image that is greater than the actual impact, as understood in the concepts of organizational façade [4] and purpose-washing [38]

Nevertheless, the sustainability report shows that Unilever consistently implements CSR programs waste management, emission reduction, farmer empowerment, and Refill Enterprise, so that some of the advertising messages have an empirical basis. From the perspective of Stakeholder Theory Freeman [26], this transparency is a determining factor in stakeholder trust. Thus, the company's legitimacy is formed through the synergy of symbolic representation in advertising and substantive evidence in sustainability reports, where the effectiveness of both depends on their level of consistency.

## 6 Conclusion

This study shows that CSR plays a strategic role in building image, legitimacy, and public trust. Analysis of the “Every U Does Good” advertisement and Unilever's 2021–2024 Sustainability Report shows that advertisements and sustainability reports have different but complementary functions. Advertisements play a role in building symbolic legitimacy through emotional visuals that display concern, inclusivity, and moral commitment. Conversely, sustainability reporting provides substantive legitimacy through measurable data on the company's social and environmental achievements.

The findings also show that not all representations in advertisements reflect the reality presented in the Sustainability Report. Claims of program equity, educational outreach, and environmental achievements in advertisements appear more idealistic than the actual implementation, which is gradual, fluctuating, or limited to certain regions. Nevertheless, the sustainability report still demonstrates the consistency of Unilever's CSR programs, so that some of the advertising messages have an empirical basis, although not yet strong enough to generate substantive, sustainable legitimacy.

This interaction between symbolic and substantive legitimacy is reflected in the dynamics of Unilever's share price. The rise in shares in 2022 following the broadcast of the advertisement demonstrates the positive influence of symbolic representation, but the decline in 2023–2024 indicates that legitimacy cannot be maintained without significant improvements in CSR achievements and without ongoing public communication.

Overall, this study concludes that corporate legitimacy is built through the synergy of symbolic representation in advertising and substantive evidence in sustainability reporting. Both must be aligned in order to strengthen public trust and financial stability. When representation is not supported by clear empirical achievements, legitimacy becomes fragile and impacts market perception. Therefore, the success of CSR is determined not only by how companies present themselves, but primarily by consistency, transparency, and real progress in sustainability practices.

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