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Trust Cues and Action Appeals in Indonesian Digital ESG Communication: A Directed Qualitative Content Analysis

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Abstract

Official digital channels increasingly combine Environmental, Social, and Governance (ESG) disclosure with persuasive brand communication, yet a textual invitation should not be equated with consumer trust or purchase intention. This study examines how selected Indonesian corporate texts frame ESG-related social value through linguistic and evidential devices and how those frames distinguish institutional commitments, participation invitations, commercial appeals, and implementation limits. A directed qualitative content analysis was conducted on 58 meaning-bearing units from seven official source items published by Gojek, Bank Syariah Indonesia, and Unilever Indonesia. First-pass coding identified institutional voice, direct audience address, imperatives, specificity markers, evaluative vocabulary, qualifications, and collective identity cues. A second interpretive pass organized these devices into six non-exclusive frames. Specificity appeared in 41 units, while qualification or friction was retained in 17 frame assignments. Everyday and identity alignment was the most frequently assigned frame (31 units), followed by participatory action (26); however, only two units explicitly linked a product purchase to a claimed social or environmental benefit. The findings show a differentiated communicative repertoire rather than evidence of message effectiveness. The study contributes a transparent message-level framework, separates traceable corporate detail from independent verification, and identifies dated conditions, geographic concentration, anticipated outcomes, and participation obstacles as necessary counter-evidence. Audience reception, including responses among Generation Z, remains a question for subsequent research.

Keywords: *Digital Brand Communication; ESG Communication; Message Framing; Qualitative Content Analysis; Trust Cues*

1. Introduction

Environmental, Social, and Governance (ESG) communication now occupies an important space between corporate disclosure and marketing communication. Companies do not communicate only product quality, price, and availability; they also present environmental responsibility, social contribution, inclusion, and organizational accountability. In consumer markets, these claims acquire marketing significance when they are connected to recognizable activities, beneficiaries, and choices. The existence of an ESG statement alone, however, does not establish that stakeholders understand the message, accept the company's motive, or change their behavior. CSR communication research therefore treats message content, channel, awareness, and stakeholder attribution as distinct parts of the communication problem (Du et al., 2010).

Digital channels expand both the reach and the functional variety of ESG messages. A corporate webpage can describe a long-term commitment, a campaign article can instruct users to take a specific action, an application can integrate a contribution into a transaction, and a sustainability report can disclose mechanisms and reported results. These formats also create different evidential expectations. A report may contain quantities, dates, standards, or partner names, whereas a short campaign may rely on conversational language and an imperative. Signaling theory is relevant because the organization possesses more information than the audience about the practices behind its public claims (Connelly et al., 2011). The analytical task is therefore to identify what the text makes visible, what it leaves unverified, and what kind of action it asks the audience to consider.

Trust is central to this problem but must be located at the correct level of analysis. Brand trust is a consumer response involving willingness to rely on a brand (Chaudhuri & Holbrook, 2001), not a word or feature that can be observed directly in corporate copy. A text can nevertheless offer possible grounds for evaluation, such as a named partner, a reporting period, a contribution mechanism, or an acknowledged implementation difficulty. These features are referred to here as trust cues: observable textual resources that may inform an audience's judgment but do not prove that trust occurred. Green trust and engagement have been linked to purchase-related outcomes in consumer research (Guerreiro & Pacheco, 2021), while recent evidence that greenwashing weakens green brand trust and purchase intention reinforces the need to distinguish a claim from its reception and substantiation (Isac et al., 2025). Indonesian evidence similarly indicates that perceived greenwashing can weaken value-based routes to loyalty, particularly when moral and religious considerations are salient (Saifuddin et al., 2026).

Message framing research shows why this distinction matters. Green advertising effects vary with gain–loss framing, self- versus other-benefit emphasis, environmental involvement, and perceived consumer effectiveness (Ekebas-Turedi et al., 2021; Li et al., 2021). Language intensity can also interact with message framing (Dai et al., 2022). Specific claims often provide more material for evaluation than general claims, but specificity is not universally beneficial; its effects depend on brand competence, warmth, fit, and the receiver's interpretation (Janssen et al., 2022). Narrative, two-sided, and concrete communication can improve message credibility under experimental conditions (Kim et al., 2022), yet those findings cannot be transferred automatically to company-controlled texts for which no audience data are available.

Indonesian brands provide a useful setting because ESG-related meaning is communicated through different operating contexts. A platform service can embed environmental participation in mobility or payment steps. An Islamic bank can connect sustainability with zakat, accountability, and community benefit. A fast-moving consumer-goods company can link waste reduction, refill practices, inclusion, and product purchasing. These contexts make it possible to examine whether apparently similar ESG language performs different communicative work. They also require caution: industry, document genre, and campaign purpose differ simultaneously, so the cases cannot support causal sector comparisons or rankings of ESG performance.

Existing consumer research connects ESG communication with trust, word of mouth, and purchase-related outcomes using surveys, experiments, or field designs (Bae et al., 2023; Chen et al., 2025; Leonelli et al., 2026; Waites, 2025). That work establishes why message construction matters, while leaving a complementary message-level question: what does an official text actually claim, what evidence cues does it supply, which action does it invite, and which limitations remain visible? Research in JMIBR has examined content marketing, digital content performance, purchase intention, and purchase decisions with Indonesian data (Ananda et al., 2026; Wicaksono et al., 2026). The present study complements that work by examining the communicative input rather than inferring a response from the presence of content.

Accordingly, the research question is: How do selected official Indonesian digital brand texts frame ESG-related social value through linguistic and evidential devices, and how do these frames distinguish institutional commitments, participation invitations, commercial appeals, and implementation limits? The study has three objectives: (1) to identify observable devices through which ESG responsibility, evidence, beneficiaries, and audience actions are articulated; (2) to develop a traceable higher-order framing account across seven bounded source items; and (3) to separate textual cues from unobserved outcomes such as trust, purchase intention, and behavior. The contribution is an auditable, context-sensitive framework for analyzing ESG brand messages. Generation Z is not treated as the empirical population because no audience data were collected; its relevance is limited to one explicitly named campaign in the corpus and to future reception research.

2. Literature Review

2.1 ESG Communication as Message Construction

ESG communication includes disclosures about environmental impacts, social responsibilities, and governance practices, but in consumer-facing channels it also operates as brand communication. A single text can inform, position, reassure, and persuade. Du et al. (2010) argue that the benefits of CSR communication depend on what is communicated and how stakeholders become aware of and attribute motives to it. This implies that a message should be analyzed at more than one level. The organizational claim, the evidential support supplied in the text, the invited action, and the receiver's response are related but not interchangeable.

The distinction is especially important in digital settings. Corporate webpages and reports are company-controlled representations rather than neutral inventories of performance (Bowen, 2009). They can make selected practices visible while omitting competing accounts. Greenwashing may occur at corporate or product level and can involve vagueness, selective disclosure, unsupported imagery, or discrepancies between communication and conduct (de Freitas Netto et al., 2020; Delmas & Burbano, 2011). A documentary analysis should therefore neither dismiss all corporate detail as promotional nor accept it as verified fact. It should record the detail, identify its scope, and preserve the boundary between traceability and assurance.

Social value is defined in this study as the way a message connects environmental or social responsibility with beneficiaries, fairness, inclusion, collective responsibility, or practical participation. Governance enters the analysis primarily through reporting references, accountability mechanisms, partner identification, dated conditions, and the qualification of claims. This definition is deliberately narrower than an assessment of total ESG performance. It directs attention to how responsibility is made meaningful within a brand message while acknowledging that the source set contains more environmental and social content than formal governance discussion.

2.2 Trust Cues, Specificity, and Authenticity Boundaries

Relationship-marketing theory places trust and commitment within an exchange relationship rather than inside the message itself (Morgan & Hunt, 1994). Brand trust and brand affect have distinguishable relationships with loyalty and market performance (Chaudhuri & Holbrook, 2001). For documentary research, the appropriate observable construct is therefore a trust cue: language that presents a possible reason for reliance, such as continuity, named standards, specific mechanisms, or acknowledgment of limitations. The term does not imply that the cue is credible to every receiver or that reliance followed.

Specificity is one such cue. Robinson and Eilert (2018) found that specific CSR messages can generate more trust than general messages, while Janssen et al. (2022) demonstrated that the value of specificity is conditional rather than automatic. A precise number can facilitate scrutiny, but it can also appear inconsistent with an unfamiliar or low-competence brand. In the present study, dates, quantities, partners, standards, locations, and process descriptions are coded as specificity or verifiability markers. They are not coded as proof. For example, a company-reported quantity becomes more traceable when its period and unit are stated, but external assurance would require evidence beyond the corporate text.

Authenticity requires the same boundary. Morhart et al. (2015) conceptualize perceived brand authenticity as a consumer-based construct involving credibility, integrity, symbolism, and continuity. Bulmer et al. (2024) show how authenticity is negotiated in sustainability-oriented Instagram messaging and audience responses, while Cardoso et al. (2026) examine perceived authenticity, trust, and behavioral intentions in digital brand activism. Because the present study contains no audience responses, it does not code authenticity as an achieved perception. Instead, qualifications, restrictions, and acknowledged difficulties are examined as textual features that make a claim less one-sided. Narrative and two-sided messages may support credibility under experimental conditions (Kim et al., 2022), but a caveat in a corporate report remains a cue, not confirmation of sincerity.

2.3 Action Appeals and the Purchase-Intention Boundary

Purchase intention is an audience-level orientation toward future buying. A purchase-related appeal is the corresponding message-level feature: wording that links purchase or service use to a claimed social or environmental benefit. The distinction is essential because a digital instruction, a donation option, a refill invitation, and a product-purchase appeal involve different actions. An imperative such as “pay,” “book,” or “send” makes the requested action visible, but it does not show exposure, intention, completion, or impact.

Green message-framing studies demonstrate that the type of benefit and the receiver's perceived effectiveness condition consumer response. Other-benefit messages can be more effective when consumers believe their actions can make a difference, whereas self-benefit messages may perform better when perceived effectiveness is low (Ekebas-Turedi et al., 2021). Gain–loss framing and environmental involvement also influence reactions to recycling-related products (Li et al., 2021), while the interaction of framing and language intensity affects willingness to consume sustainably (Dai et al., 2022). These studies justify separating action types and message devices; they do not justify predicting an effect for the texts analyzed here.

The gap between intention and behavior further limits textual inference. Ethical interest can coexist with financial and practical constraints, including among younger consumers (Djafarova & Foots, 2022). Leonelli et al. (2026) distinguish stated preferences from everyday purchasing in a field experiment, and White et al. (2019) emphasize tangibility, habits, social influence, identity, and practical context in sustainable behavior. Accordingly, an everyday frame may make an action easier to recognize without making it affordable, available, or persuasive. The present analysis records whether an action is informational, contributory, service-related, purchase-related, or participation-oriented, and leaves reception to future research.

2.4 Theoretical Positioning and Analytical Model

Signaling theory is the principal interpretive lens because companies and audiences hold unequal information about ESG practices (Connelly et al., 2011). The organization is the sender, the published text is the observable signal vehicle, and the underlying quality or conduct remains only partially observable. A named mechanism or measurable claim can reduce ambiguity, while a restriction or obstacle can bound the signal. The study does not assess whether signals are costly to imitate, externally certified, or believed by receivers; it assesses their textual construction.

Consumer–company identification provides a complementary account of beneficiary and identity framing. A company's perceived identity can become relevant to how consumers define a relationship with it (Bhattacharya & Sen, 2003). References to community, religious responsibility, women-led businesses, or Generation Z may therefore supply potential identity content. Yet identification cannot be inferred from group naming. Relationship-marketing theory supplies the corresponding boundary: trust develops within a receiver relationship, not merely through the organizational use of moral language (Morgan & Hunt, 1994).

The analytical model consequently separates two levels. First-order device codes identify how the message is constructed: institutional voice, direct address, imperatives, specificity, evaluative vocabulary, qualifications, and collective or identity language. Higher-order frames interpret what communicative function the combination performs: institutional responsibility; evidence and accountability; participatory action; beneficiary and care; everyday and identity alignment; or qualification and friction. Claim status and action type are recorded separately. This structure avoids coding “transparency” simultaneously as a word, a theme, a presumed audience perception, and a positive outcome.

3. Research Methodology

3.1 Design and Scope

The study uses directed qualitative content analysis to examine official digital ESG communication. Directed analysis is appropriate when prior theory supplies sensitizing concepts while the coding procedure remains anchored in the data (Hsieh & Shannon, 2005). Documents are treated as situated organizational representations (Bowen, 2009), and the analysis follows qualitative content-analysis principles of explicit unitization, transparent coding definitions, and evidence-linked interpretation (Elo et al., 2014; Krippendorff, 2019). The purpose is exploratory and descriptive: to map a communicative repertoire across contrasting contexts, not to estimate the prevalence or effectiveness of ESG messages in Indonesia.

The source item is the sampling and context unit. The coding unit is a complete paragraph-like block or a substantive list item that can be interpreted without dividing a single claim into fragments. Headings provide context and are coded only when they perform a substantive communicative function, as in a refill-action subheading. Multiple device and frame assignments are allowed because a single unit may combine organizational commitment, evidence, beneficiary language, and an action invitation. Counts are used only to describe the bounded corpus and to make the analytic distribution inspectable; they are not inferential statistics, measures of saturation, or rankings of the organizations.

3.2 Source Selection and Corpus Boundaries

Seven official source items were selected purposively from three organizational contexts: platform services (Gojek), Islamic banking (Bank Syariah Indonesia), and fast-moving consumer goods (Unilever Indonesia). Eligibility required an official corporate source, public digital access, and content that linked an environmental or social issue to corporate responsibility, accountability, a beneficiary, or an audience action. The cases were chosen for communicative contrast rather than representativeness. Source checks were completed on 20 August 2026.

Table 3.1. Bounded Source Inventory and Corpus Composition

ID	Source item and genre	Bounded analyzed scope	Units
D1	Gojek: Gojek Sustainability Corporate sustainability webpage; n.d.	Mission, objective, reporting paragraph, SDG/pillar introduction, and three pillar descriptions	7
D2	Gojek: Selamatkan Lingkungan dan Kurangi Jejak Karbon-mu dengan GoGreener! Campaign article; 2024-02-24	Three substantive article paragraphs and five numbered access steps	8
D3	Gojek: #JadiLebihBaik: Sambil jalan, kamu bisa bikin bumi lebih senang Campaign article with historical terms; 2024-02-24	Article body, contribution list, process description, closing invitation, and campaign terms	13
D4	Bank Syariah Indonesia: Corporate Social Implementation Corporate responsibility webpage; n.d.	Two explanatory body paragraphs beneath the CSI heading	2
D5	Bank Syariah Indonesia: BAZNAS dan BSI Luncurkan Green Zakat Framework Corporate news article; 2024-11-04	Thirteen substantive body blocks; event logistics and attendee list excluded	13
D6	Unilever Indonesia: Unilever Indonesia homepage Corporate homepage; n.d.	Sustainability paragraph only	1
D7	Unilever Indonesia: Sustainability Report 2024 Corporate sustainability report; 2025-04-30	Selected complete English text blocks on printed pages 40, 165, and 208	14

Note. D1–D7 are distinct official source items. D3 retains historical 2022 campaign terms on a page displayed as published in 2024. D7 contains selected complete English blocks on printed report pages 40, 165, and 208, not the complete report. Access checks were completed on 20 August 2026.

The Gojek and BSI webpages were bounded to the substantive body text identified in Table 3.1. Navigation, greetings, image-only material, duplicate interface labels, event logistics, and attendee lists were not coding units. The Unilever homepage contributed only its sustainability paragraph. The Sustainability Report 2024 was not treated as a 312-page corpus. A within-document search for consumer, participation, refill, purchase, campaign, and brand identified candidate passages. Complete English-language blocks on printed pages 40, 165, and 208 were retained because they included implementation obstacles, waste/refill participation, named partners and quantities, and purchase or identity appeals. Selecting complete blocks around the search hits preserved both positive claims and negative or limiting evidence.

Screening produced 61 candidate blocks. Fifty-eight met the inclusion rule: D1 = 7, D2 = 8, D3 = 13, D4 = 2, D5 = 13, D6 = 1, and D7 = 14. Three exclusions are documented in Supplement S1. The source coverage is intentionally unequal because webpage and report genres differ in length and function. The design therefore supports cross-case interpretation of framing resources, not comparisons of how often entire organizations communicate ESG or which organization performs better.

3.3 Coding Framework

The coding framework has four analytically separate fields: linguistic or evidential device, higher-order frame, claim status, and action type. Device codes capture observable features of wording. Frame codes interpret the communicative function of one or more devices in context. Claim status distinguishes commitments, descriptions, reported activities, reported results, action invitations, expected outcomes, reported context, and implementation limitations. Action type distinguishes no requested action, information or learning, program participation, waste or refill participation, payment or offset, contribution or donation, service use, and product purchase.

Table 3.2. First-Order Devices and Higher-Order Frames

Level / code	Operational meaning	Indicators or function	Interpretive boundary
Device: IV	The organization presents itself as an actor, committer, reporter, or evaluator through first-person or corporate agency.	we/our/company-led actions or commitments	a beneficiary or partner acting without organizational agency
Device: DA	The text addresses the reader or user directly.	you/your or Indonesian kamu/Anda	third-person references to consumers
Device: IMP	The text instructs, urges, or explicitly invites an action.	open, choose, pay, join, book, send	descriptions of activities without an invitation
Device: SPEC	The text supplies a date, quantity, named partner, mechanism, standard, location, or defined scope that can be checked.	numbers, dates, named frameworks, partners, steps	general evaluative claims without traceable detail
Device: EVAL	The text uses normative or affective terms to value	responsible, benefit, protect, inclusive, greener	neutral procedural detail

	responsibility, benefit, care, inclusion, or harm.		
Device: QUAL	The text bounds a claim through modality, dates, restrictions, obstacles, uncertainty, or implementation limits.	only, expected, gradual, challenge, maximum, stated period	unqualified positive commitments
Device: COLL	The text invokes a group, shared responsibility, beneficiary identity, or values-based collective.	ecosystem, together, community, Muslim social-finance identity, women, Gen Z	an unnamed generic action with no group frame
Frame: Institutional responsibility	Responsibility is presented as organizational purpose, policy, strategy, or ongoing commitment.	Higher-order interpretation of one or more device codes in source context.	Does not verify implementation or perceived trust.
Frame: Evidence and accountability	The message offers specific details, mechanisms, partners, standards, dates, or reported outcomes for scrutiny.	Higher-order interpretation of one or more device codes in source context.	Corporate detail is not independent assurance.
Frame: Participatory action	The message assigns or invites an audience action in an ESG-related initiative.	Higher-order interpretation of one or more device codes in source context.	An invitation is not observed intention or behavior.
Frame: Beneficiary and care	The message foregrounds a social or environmental beneficiary and a vocabulary of concern or benefit.	Higher-order interpretation of one or more device codes in source context.	Expressed concern is not audience empathy or verified impact.
Frame: Everyday and identity alignment	The message links ESG meaning to routine consumption, service use, community identity, or a named social group.	Higher-order interpretation of one or more device codes in source context.	Textual relevance is not measured value congruence.
Frame: Qualification and friction	The message retains obstacles, restrictions, dated conditions, modality, or other limits to a positive account.	Higher-order interpretation of one or more device codes in source context.	A caveat is not proof of authenticity.

Note. Device codes identify observable wording; frames interpret communicative function. Claim status and action type are recorded separately in Supplement S1. Multiple assignments are allowed, and no code establishes consumer trust, purchase intention, authenticity, or verified ESG performance.

The distinction between fields prevents conceptual inflation. A number or partner name receives the SPEC device code and may support an evidence-and-accountability frame, but it is not automatically labeled “transparent” or “credible.” An imperative receives the IMP code and may support participatory action, but it is not purchase intention. QUAL records modal language, dated conditions, geographic restrictions, obstacles, or ceilings and may support a qualification-and-friction frame. Collective identity language is recorded through COLL, but value alignment remains an interpretive possibility rather than a measured psychological state.

3.4 Analytic Procedure and Consistency Checks

The coding procedure was completed in two sequential passes against a fixed register. In the first pass, each eligible unit was assigned device codes, claim status, and action type using the inclusion and exclusion rules in Table 3.2. In the second pass, complete source context was reviewed to assign higher-order frames, identify negative or limiting cases, and check whether future or conditional wording had been misrepresented as an achieved result. This was a code–recode consistency procedure, not independent intercoder reliability. No kappa coefficient, consensus percentage, or saturation claim is reported.

Several checks strengthened traceability. Unit identifiers were matched to source locations; all 58 records were reconciled with the seven source totals; dated campaign terms were retained; the BSI collection figures were marked as pre-launch context; and the Unilever report's company-reported quantities were kept separate from independent verification. Source-linked matrices were used to support cross-case display and comparison (Miles et al., 2014). Twelve illustrative units were checked against the complete parent blocks before quotation. Indonesian excerpts were accompanied by concise working English glosses, while the report's published English version was used for D7. The full coding register, exclusions, codebook, cross-case matrix, and validation checks are provided in Supplement S1.

3.5 Reflexivity, Ethics, and Evidential Limits

The analysis is shaped by an interest in marketing communication and therefore prioritizes observable message construction rather than auditing corporate performance. To limit confirmatory interpretation, the codebook defines what each code cannot establish, and negative or limiting material is retained rather than absorbed into a uniformly positive frame. The source set remains company-controlled; references to outcomes are reported as corporate claims unless an external source is explicitly identified. Interpretations concern the communicative functions available in the text, not the motives of individual authors or the experiences of employees, beneficiaries, or consumers.

All materials were publicly available organizational documents. No human participants, private communications, or personal consumer data were collected; participant consent was therefore not applicable. Short excerpts are used for analysis and attributed to their source items.

4. Result And Discussion

4.1 Corpus-Level Pattern

The 58 units contained 176 device assignments because codes were non-exclusive. Specificity or verifiability markers appeared in 41 units, evaluative or moral vocabulary in 35, institutional voice in 32, collective or identity framing in 27, qualification in 16, direct audience address in 14, and imperatives in 11. These distributions show that concrete detail and positive evaluation frequently coexist, but they do not establish message quality. The comparatively smaller number of direct-address and imperative units reflects the difference between corporate reporting or positioning and explicit action instruction.

The higher-order analysis generated 139 frame assignments. Everyday and identity alignment appeared in 31 units, participatory action in 26, institutional responsibility in 24, evidence and accountability in 22, beneficiary and care in 19, and qualification and friction in 17. The prominence of everyday and participatory frames is consistent with the consumer-facing source-selection criteria. The presence of qualification in 17 assignments is analytically important because it prevents the corpus from being read as a collection of uncomplicated success claims.

Table 4.1. Higher-Order Frame Assignments by Source Item

Source	Institutional	Evidence	Participation	Beneficiary	Everyday / identity	Qualification	Units
D1	7	3	1	3	2	0	7
D2	0	2	7	1	6	0	8
D3	2	6	8	1	6	6	13
D4	2	0	0	2	0	1	2
D5	7	4	2	8	8	5	13
D6	1	0	0	0	0	1	1
D7	5	7	8	4	9	4	14
Total	**24**	**22**	**26**	**19**	**31**	**17**	**58**

Note. Assignments are non-exclusive. Counts describe this bounded, unequally sized corpus and should not be interpreted as organizational performance rankings, population prevalence, or inferential statistics. Full frame definitions appear in Table 3.2.

Table 4.1. also shows why raw comparisons across sources would be misleading. D4 and D6 contain only two and one units respectively, while D3, D5, and D7 contain 13 or 14. The matrix is therefore a map of where a frame was identified within the bounded items, not a scorecard. It does, however, reveal differences in communicative repertoire: Gojek campaign items concentrate participatory instructions; the BSI news item combines institutional, beneficiary, and identity language; and the Unilever report combines everyday routines with evidence cues and acknowledged implementation constraints.

4.2 Institutional Voice and Responsibility

Institutional responsibility was assigned to 24 units. It is most visible when organizations use first-person or corporate agency to define a mission, strategy, or continuing role. Gojek's mission presents socially and environmentally responsible leadership as a source of “long-term added value for everyone” (D1.01), while the BSI corporate-social page places responsibility beyond financial profit (D4.01). Unilever's homepage states a commitment of more than two decades across business lines (D6.01). These units construct continuity and organizational ownership, which signaling theory identifies as potentially relevant under information asymmetry (Connelly et al., 2011).

The evidence also shows the limits of institutional voice. A company can say “we commit,” “we align,” or “we continue” without supplying the mechanism or outcome in the same unit. Institutional voice is therefore neither a reliability score nor proof that a promise is costly to imitate. Gojek's reference to GRI, SASB, and MSCI indicators (D1.03) supplies a more specific reporting cue, but using or mentioning an indicator system is not the same as certification or assurance. The analytical value lies in separating a broad commitment from the detail available to examine it.

The BSI case adds a values-based institutional register. The Green Zakat Framework is presented as strengthening the role of Islamic banking and extending zakat from poverty alleviation to ecological and sustainable-development concerns (D5.01–D5.08). This language can provide identity-relevant content in the sense proposed by consumer–company identification theory (Bhattacharya & Sen, 2003). It cannot establish that Muslim consumers interpret the initiative positively. Recent Indonesian consumer evidence suggests that moral and religious evaluation can heighten sensitivity to perceived greenwashing, making evidence and consistency especially important (Saifuddin et al., 2026).

4.3 Evidence and Accountability Without Automatic Credibility

Evidence and accountability appeared in 22 units, while the first-order specificity code appeared in 41. The difference is instructive: not every concrete detail performs an accountability function. A service step or location can make an action specific without substantiating an ESG outcome. Conversely, named frameworks, partners, time periods, quantities, and monitoring mechanisms provide material that a reader or researcher can scrutinize.

Several units illustrate stronger traceability. Gojek's Tree Collective article names Jejak.in, a quarterly fund-transfer process, 5,000 planted trees, 13 locations, and email monitoring (D3.10). BSI describes an online zakat platform through paper reduction, real-time contribution monitoring, and "digital transparency and accountability" (D5.10). Unilever reports the availability of more than 1,500 refill outlets, over 330,000 liters sold, and approximately 23 tons of plastic reduction in 2024 (D7.08). These details are more inspectable than a generic sustainability promise.

They remain corporate claims. The Unilever quantities are tied to the company's reporting period and are not measurements generated by this study. The BSI article's IDR 602 billion collection figure refers to the period through September 2024, before the framework's November launch (D5.13), so it cannot be interpreted as an outcome of Green Zakat. Gojek's article displays a 2024 publication date while retaining 2022 campaign conditions. These examples demonstrate why specificity must include temporal and attributional boundaries.

The finding qualifies any simple "more detail equals more trust" prescription. Specificity can support scrutiny and has produced favorable responses in prior research (Robinson & Eilert, 2018), but its effect depends on brand and receiver conditions (Janssen et al., 2022). In documentary analysis, the defensible conclusion is narrower: the texts differ in how much evaluative material they make available. Whether audiences find the detail sufficient, understandable, or credible requires exposure and reception data.

4.4 Participatory Action and the Role of Direct Address

Participatory action was assigned to 26 units. Direct audience address and imperatives cluster in the two Gojek campaign articles, where conversational Indonesian and stepwise instructions place responsibility within a user journey. D2 directs readers to open the application, enter kilometers, select travel frequency and tree-planting location, and "tap pay with GoPay" (D2.04–D2.08). D3 connects tree planting to GoRide or GoCar and specifies historical contribution amounts. These devices make the requested action easy to identify within the message.

The action is not uniform. In D2, the sequence culminates in a payment or offset. In D3, it combines service use and an additional contribution. In D7, participation concerns refill access, sending waste to waste banks, reverse vending machines, upskilling, or model auditions. D5 issues a broad invitation to participate in sustainable development rather than a direct transaction. Treating all of these units as "purchase intention" would erase substantive differences in cost, commitment, purpose, and observable behavior.

Message-framing research helps explain why a visible action may matter. Concrete action language can increase perceived feasibility, while self- versus other-benefit framing interacts with perceived consumer effectiveness (Ekebas-Turedi et al., 2021). Yet the corpus contains no measure of feasibility or effectiveness. A simple instruction may reduce textual ambiguity without resolving feature availability, willingness to pay, or confidence in the environmental mechanism. D2.04, for example, is an interface instruction, not confirmation that the feature remained available on the access date.

The participatory frame also contains normative pressure. Phrases such as "protect our environment" or "move together" associate the action with collective responsibility. Such language may facilitate identification, but it may also be received as promotional or moralizing. Dai et al. (2022) show that language intensity can interact with message framing, reinforcing the need to test tone rather than assuming that stronger language is more persuasive. The present evidence establishes the existence and location of the appeal, not its effect.

4.5 Beneficiary, Care, and Identity Framing

Beneficiary and care framing appeared in 19 units, often alongside collective or identity language. The Gojek sustainability page names people across the ecosystem, livelihoods, diversity, and equal opportunity (D1.01, D1.06–D1.07). The BSI sources foreground surrounding communities, poverty alleviation, mustahik, social welfare, and environmental care (D4.01–D5.12). Unilever's page 208 examples name Indonesian women, Gen Z women, and women-led arts and crafts businesses (D7.11–D7.14).

The Green Zakat example is particularly clear. The article links zakat to "benefit society while protecting nature" (D5.04) and lists possible ecological programs, including renewable energy and land rehabilitation (D5.06). The language brings Islamic social-finance identity into an ESG frame. It also uses modal and future-oriented wording: the framework is expected to play a role, beneficiaries will later receive access, and positive impact is expected. Recording these as expected outcomes rather than reported results is essential to analytical accuracy.

Unilever's Citra passage provides a different beneficiary–commerce connection. It states that every purchase contributes to women-run businesses and contextualizes the campaign with figures about women-led MSMEs and resource constraints (D7.12). This is one of only two product-purchase action units in the entire corpus. The other, D7.08, concerns purchase through refill outlets. Consequently, "purchase-related appeals" should not be used as an umbrella for the corpus. Commercial linkage is present but limited, while social-benefit language more often appears in commitments, program descriptions, or participation invitations.

Group naming likewise requires restraint. D7.11 explicitly identifies Indonesian Gen Z women, but it is the only unit that names Generation Z. The corpus therefore cannot support a conclusion about Gen Z preferences, comprehension, or trust. It can only show how one campaign text constructs Gen Z as a beneficiary and participant through confidence and upskilling language. Audience research should examine whether intended readers recognize themselves in that identity frame and how affordability, brand experience, advertising skepticism, and greenwashing perceptions influence reception (Balaskas et al., 2025; Djafarova & Foots, 2022).

4.6 Everyday Alignment, Commercial Appeals, and Action-Type Separation

Everyday and identity alignment was the most frequently assigned frame, appearing in 31 units. The frame connects ESG meaning to mobility, payment, household waste, refill purchasing, community finance, education, or identity. Gojek's "while traveling" formulation (D3.01) and Unilever's refill setting (D7.06–D7.10) make abstract environmental responsibility visible through routine activities. BSI's digital zakat platform similarly connects accountability and reduced paper dependence with a familiar contribution practice.

Action-type coding demonstrates the range beneath this frame. Fourteen units request no action, 12 concern information or learning, 10 program participation, seven waste or refill participation, five service use, four payment or offset, four contribution or donation, and only two product purchase. The categories identify the dominant action in each unit, even when a campaign combines several steps across adjacent units. This separation is more precise than treating every call to action as a commercial outcome.

Everyday proximity should not be confused with practical accessibility. D7.08 reports that 85% of refill outlets were located in Jakarta and the remainder in Surabaya. D3.09 states that the Tree Collective feature was available only for specified transport services and would expand gradually. D3.11–D3.13 restrict the matching offer to dates in 2022 and cap it at 5,000 trees. These details indicate that an action can be easy to understand while remaining geographically, temporally, or operationally limited.

The result is consistent with the SHIFT framework's attention to habits, tangibility, and social influence (White et al., 2019), but it does not test the framework. A routine context may reduce the distance between an ESG claim and a decision. Actual adoption still depends on cost, convenience, perceived efficacy, availability, and competing priorities. Leonelli et al. (2026) similarly caution that disclosure preferences and everyday purchases need not coincide. The message-level contribution is to specify the action and its boundary so that later consumer research can test rather than presume uptake.

4.7 Qualification and Friction as Counter-Evidence

Qualification and friction appeared in 17 units, and 19 units were flagged as negative or limiting cases because some units contained a boundary even when the qualification frame was not their primary function. This material includes dated campaign terms, maximum contributions, geographic concentration, anticipated outcomes, possible negative operational impacts, and implementation obstacles. Retaining it changes the interpretation of the corpus from a catalog of positive ESG themes to an account of claims with uneven boundaries.

The strongest negative cases occur in the Unilever report. It identifies climate- and geopolitics-related supply-chain complexity (D7.01), difficulty obtaining sufficient high-quality recycled plastic (D7.02), and "obstacles in encouraging consumer participation" in sorting and refill programs (D7.03). These admissions do not prove authenticity, but they qualify any reading in which corporate invitations are assumed to produce frictionless participation. They also show why selected report passages should include operational difficulty rather than only campaign success stories.

Modal language performs a similar role in the Green Zakat article. "Expected," "will later," and "could be directed" distinguish aspiration from achievement. In the Tree Collective article, "only available," dated terms, and "maximum 5,000" define the campaign's operational boundary. A responsible analysis preserves these terms because deleting them would transform a bounded commitment into an unconditional promise.

Greenwashing scholarship emphasizes selective disclosure and discrepancies between claim and conduct (Delmas & Burbano, 2011; Persakis et al., 2025). This study cannot determine whether any source constitutes greenwashing because it does not audit conduct or collect audience perceptions. It can identify where a text is vague, specific, bounded, or internally qualified. That narrower result is methodologically useful: future audits can verify the underlying activities, and reception research can test whether two-sided or bounded communication affects credibility, as experimental evidence suggests (Kim et al., 2022).

4.8 Illustrative Evidence and Integrated Interpretation

Table 4.2. Illustrative Evidence Linked to the Coding Register

Evidence / location	Short excerpt / gloss	Coding and action	Interpretation and limit
D1.01 Mission paragraph	"nilai tambah yang berjangka panjang bagi semua orang" [long-term added value for everyone]	Devices: IV, EVAL, COLL Frames: Institutional responsibility; Beneficiary and care Action: None	An inclusive mission statement; no implementation evidence is provided in this unit.
D1.03 Sustainability Report paragraph	"berdasarkan indikator GRI, SASB, dan MSCI" [based on GRI, SASB, and MSCI indicators]	Devices: IV, SPEC Frames: Evidence and accountability; Institutional responsibility Action: Information or learning	Use of named indicators is a traceability cue, not evidence of certification or external assurance.
D2.08 Access step 5	"Klik bayar dengan GoPay" [tap pay with GoPay]	Devices: DA, IMP, SPEC, EVAL, COLL Frames: Participatory action; Everyday and identity alignment Action: Payment or offset	A payment invitation is not purchase intention, completed payment, or verified environmental impact.
D3.11 Closing invitation	"Pesan jemputanmu sekarang" [book your ride now]	Devices: DA, IMP, SPEC, QUAL, EVAL, COLL Frames: Participatory action; Everyday and identity alignment; Qualification and friction Action: Service use	The operational period was 22 April–21 May 2022, so the invitation is analyzed as historical communication.
D3.06 Contribution list item 1	"Rp1.000 untuk perjalanan GoRide" [IDR 1,000 for a GoRide trip]	Devices: SPEC Frames: Evidence and accountability; Participatory action Action: Contribution or donation	A historical campaign amount, not a current price check or proof of environmental outcome.
D4.01 Opening responsibility paragraph	"membantu memecahkan masalah sosial dan lingkungan" [help address social and environmental problems]	Devices: IV, EVAL, COLL Frames: Institutional responsibility; Beneficiary and care Action: None	A broad responsibility statement without initiative-level evidence in this unit.
D5.04 News body block 4	"memberikan maslahat bagi masyarakat	Devices: EVAL, QUAL, COLL Frames: Beneficiary and	The modal wording 'is expected' marks an anticipated role rather

	sekaligus menjaga alam" [benefit society while protecting nature]	care; Everyday and identity alignment; Qualification and friction Action: None	than a demonstrated effect.
D5.10 News body block 10	"transparansi dan akuntabilitas digital" [digital transparency and accountability]	Devices: IV, SPEC, EVAL Frames: Evidence and accountability; Participatory action; Institutional responsibility Action: Contribution or donation	A claimed oversight mechanism; system use, environmental savings, and receiver trust are not tested.
D6.01 Homepage sustainability paragraph	"lebih dari dua dekade ... setiap lini bisnis" [more than two decades ... across every business line]	Devices: IV, SPEC, EVAL, QUAL Frames: Institutional responsibility; Qualification and friction Action: None	The adaptive qualifier acknowledges changing economic, environmental, and social conditions but supplies no initiative-level evidence.
D7.07 Printed p. 165, U-Refill partnership paragraph	"in collaboration with Alner, AMS, and CV Lohjinawi" [Published English text]	Devices: IV, SPEC Frames: Evidence and accountability; Institutional responsibility; Everyday and identity alignment Action: Waste or refill participation	Named partners increase traceability but do not independently verify program results.
D7.12 Printed p. 208, Citra campaign paragraph	"every Citra purchase contributes" [Published English text]	Devices: IV, SPEC, EVAL, COLL, QUAL Frames: Beneficiary and care; Everyday and identity alignment; Evidence and accountability; Qualification and friction Action: Product purchase	A purchase-benefit link is explicit, but the contribution amount and causal sales effect are not reported.
D7.03 Printed p. 40, challenge paragraph 3	"obstacles in encouraging consumer participation" [Published English text]	Devices: IV, SPEC, QUAL, EVAL Frames: Qualification and friction; Participatory action Action: Waste or refill participation	A direct boundary on any assumption that action invitations automatically generate participation.

Note. Excerpts are included within, not additional to, the 58 registered units. D1–D6 glosses are concise working translations; D7 uses the report's published English text. Quotation-level codes may be a subset of the contextual coding recorded for the complete parent unit in Supplement S1.

Table 4.2. links the interpretive claims to 12 registered units. The integrated pattern is not a causal chain. Institutional responsibility frames establish organizational agency; evidence cues make some claims more inspectable; beneficiary language gives social or environmental purpose;

and participatory or everyday frames specify where audience action might occur. Qualification and friction limit each step by preserving the conditions under which the claim applies.

Signaling theory explains why these resources matter under information asymmetry, but the corpus cannot establish signal credibility in the receiver's mind (Connelly et al., 2011). Consumer–company identification explains why group and beneficiary content could be relevant, but identification remains unobserved (Bhattacharya & Sen, 2003). Relationship-marketing theory explains why trust would matter for longer-term exchange, but a trust cue is not a relationship outcome (Morgan & Hunt, 1994). The contribution is therefore a disciplined mapping between theory and observable text, with explicit boundaries on each inference.

This positioning also clarifies the relationship with consumer-level ESG studies. Bae et al. (2023), Chen et al. (2025), and Waites (2025) examine measured evaluations or behavioral intentions. Isac et al. (2025) and Saifuddin et al. (2026) show how greenwashing perceptions can damage trust or loyalty. The present study identifies message elements and action distinctions that can be manipulated or evaluated in those designs. It does not reproduce their outcome claims with documentary evidence.

4.9 Managerial Implications

Managers should begin by naming the exact communicative function of an ESG message. A commitment statement, performance report, donation mechanism, service invitation, refill instruction, and product-purchase appeal require different evidence and evaluation metrics. Copy should identify the activity, beneficiary, time period, geographic scope, partner, and contribution mechanism where applicable. A short campaign can link to fuller documentation, but the link should not substitute for a clear explanation of what the user is being asked to do.

Numerical claims should retain their unit, reporting period, attribution, and limitations. References to GRI, SASB, MSCI, or another framework should distinguish framework use from certification and external assurance. Prospective outcomes should be labeled as expected or planned. Historical campaign pages should display expired terms prominently or be archived so that users do not mistake past amounts and availability for current offers. These practices support scrutiny and reduce the risk of overclaiming without promising that trust will follow.

Action design should also remain precise. Paying for an offset, booking a ride, adding a contribution, purchasing a product, using a refill outlet, and sending waste are not interchangeable. Evaluation can therefore match the action: comprehension and perceived credibility for informational claims; completion and drop-off for digital steps; geographic access and repeated use for refill programs; and appropriately consented transaction measures for commercial appeals. Audience interviews and experiments should test how device combinations are received rather than using output or reach as proxies for trust and behavior.

For youth-oriented communication, including campaigns that explicitly name Generation Z, pretesting should include heterogeneous participants with different purchasing power, sustainability knowledge, regional access, and prior brand experience. The corpus provides no basis for assuming a single Gen Z preference. Clear action language and identity relevance may be useful hypotheses, but skepticism, perceived efficacy, affordability, and the credibility of supporting evidence must be evaluated directly.

4.10 Limitations and Future Research

The study uses a small purposive corpus with unequal coverage across three organizations and several document genres. It does not characterize the entire websites, the full Unilever report, or all ESG communication by the organizations. Industry, source genre, publication date, and campaign purpose vary together; observed framing differences cannot be attributed exclusively to sector. Environmental and social content dominate, while governance is examined mainly through accountability and reporting cues.

The sources are company-controlled and may omit unfavorable information, stakeholder disagreement, or third-party assessments. Corporate quantities and program descriptions were not independently audited. Directed coding is shaped by the theoretical codebook, and the two-pass code–recode procedure is not independent intercoder reliability. Descriptive counts are sensitive to unitization and multiple coding. They make the analysis transparent but do not establish statistical prevalence, saturation, or replicability across a population of messages.

No consumers were recruited, and no exposure, comprehension, trust, purchase intention, participation, or transaction was measured. Generation Z appears explicitly in one unit only. Future research should use Indonesian audience interviews to examine interpretations of credibility and value, experiments to compare specificity, direct address, qualification, and self- versus other-benefit framing, and behavioral designs where ethically and practically feasible. Broader corpora could include social media, application interfaces, third-party verification, consumer comments, and competitor cases while holding genre or sector constant.

5. Conclusion

This directed qualitative content analysis identifies a differentiated repertoire in 58 units of selected Indonesian digital ESG communication. Seven first-order devices—especially specificity, evaluative vocabulary, and institutional voice—combine into six higher-order frames: institutional responsibility, evidence and accountability, participatory action, beneficiary and care, everyday and identity alignment, and qualification and friction. The framework separates how a message is written from what it claims, which action it invites, and what audience response remains unobserved.

The principal substantive finding is that ESG communication in the corpus is more varied than the phrase “purchase-related appeal” suggests. Only two units explicitly connect product purchase to a claimed social or environmental benefit. Other units concern commitments, information, service use, payments, contributions, program participation, or waste and refill practices. Specific evidence can make corporate claims more open to scrutiny, but company-reported numbers, standards, partners, and mechanisms remain distinct from external verification.

Negative and limiting cases are equally important. Supply-chain and recycled-material constraints, consumer-participation obstacles, geographic concentration, prospective wording, historical dates, and contribution ceilings qualify positive messages and prevent causal or performance claims. For managers, the implication is to combine accessible action language with traceable, accurately bounded evidence and then test the message with actual audiences. For researchers, the coding register offers an auditable basis for reception and behavioral studies. No conclusion about trust, purchase intention, or Generation Z response should be drawn until those outcomes are measured directly.

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