CORPUS LINGUISTIC ANALYSIS OF ECONOMIC NEWS DISCOURSE: FRAMING TAXATION AND COMPETITIVENESS IN INDONESIAN INVESTMENT POLICY REPORTING

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Abstract
This study examines the corpus linguistic features of economic news discourse in Indonesian media reporting on taxation and investment competitiveness. Using a Corpus-Assisted Discourse Studies (CADS) framework, this research analyzes a news article from DDTCNews regarding the Ministry of Investment (BKPM) statement on production costs and fiscal policy. The corpus consists of 456 word tokens analyzed to identify lexical patterns, reporting verbs, evaluative language, and framing strategies. Findings reveal that the news discourse constructs taxation as a primary barrier to competitiveness through negative semantic prosody, with the word 'pajak' (tax) appearing 12 times and consistently collocating with problem-oriented lexis such as 'tinggi' (high), 'kena' (subject to), and multiple repetitions indicating burden. Reporting verbs show a balanced distribution between neutral ('mengatakan'/'said' - 2 times) and interpretive verbs ('menilai'/'assessed', 'menyayangkan'/'regretted'), reflecting journalistic objectivity while allowing evaluative positioning. The framing strategy employs a problem-solution structure where BKPM presents taxation complexity as the problem and fiscal simplification as the solution. Material action processes dominate with 'kena pajak' (taxed) appearing 6 times, emphasizing the repetitive nature of taxation in supply chains. These findings contribute to understanding how economic journalism constructs policy issues and shapes public perception of investment climate challenges in developing economies.

Keywords: corpus linguistics, economic news discourse, taxation framing, investment policy, reporting verbs, semantic prosody.

INTRODUCTION

Economic news reporting plays a crucial role in shaping public understanding of fiscal policy and investment climate. In Indonesia, discussions surrounding taxation and production costs have intensified as the government seeks to enhance competitiveness in attracting foreign direct investment (FDI). News discourse on economic policy does not merely report facts but actively constructs narratives that influence stakeholder perceptions and policy debates (Lischinsky, 2011; O'Keeffe et al., 2023).

Corpus linguistics provides systematic methodologies for analyzing patterns in economic and financial news texts. Baker (2006) demonstrates that corpus-based approaches enable researchers to identify repetitive linguistic patterns and uncover hidden ideological meanings in media discourse. Studies on economic journalism have revealed that language choices in news reporting reflect particular worldviews and can privilege certain interpretations over others (Gaballo, 2012; Tongkai, 2025). The integration of corpus linguistic tools with critical discourse analysis (CDA) allows for both quantitative rigor and qualitative depth in examining how economic issues are discursively constructed.

Previous research has examined economic discourse in various contexts. Studies on parliamentary speeches about the economy identified dominant discourses of 'finance' and

'hardship' with semantic categories of alleviation, scale, and source (Baker et al., 2023). Research on corporate risk reports found that weak economic performance correlates with linguistic patterns that externalize responsibility to economic conditions rather than internal factors (Bonazzi & Neumann, 2017). In news media, reporting verbs serve as critical devices for introducing sources and signaling journalist stance toward reported information (Thompson, 1996; Xin, 2008). However, corpus analysis of Indonesian economic news discourse, particularly regarding taxation policy debates, remains underexplored.

This study addresses this gap by analyzing economic news corpus from DDTCNews covering the Ministry of Investment (BKPM) statement on taxation and production cost competitiveness. Research objectives include: (1) identifying lexical frequency patterns and semantic associations in taxation discourse, (2) examining reporting verb selection and its implications for journalistic stance, (3) analyzing framing strategies used to construct taxation as an economic policy issue, and (4) exploring how the news text represents agency and responsibility in investment competitiveness challenges. This research contributes to corpus linguistic studies on specialized economic discourse and provides insights into media representation of fiscal policy debates in emerging economies.

RESEARCH METHODS
Research Design
This study employs a Corpus-Assisted Discourse Studies (CADS) approach that combines quantitative corpus linguistic methods with qualitative discourse analysis (Partington, 2004). The research design follows Fairclough's (1992) three-dimensional framework examining text, discourse practice, and social practice dimensions. This mixed-method approach enables systematic identification of linguistic patterns while providing interpretive depth in understanding ideological constructions in economic news discourse.

Data Source and Corpus Construction
The corpus consists of one news article from DDTCNews published on October 31, 2025, titled 'Pajak Bikin Biaya Produksi Tinggi? Begini Penjelasan BKPM' (Taxes Make Production Costs High? Here's BKPM's Explanation). DDTCNews is a specialized economic news portal focusing on taxation, fiscal policy, and business regulations in Indonesia. The article reports on statements by Deputy Minister of Investment Todotua Pasaribu regarding coordination between the Ministry of Investment and the Ministry of Finance on fiscal policy reform. The corpus comprises 456 word tokens in Indonesian language, representing a specialized genre of economic policy news. As a single-text corpus, this study represents an in-depth case analysis that enables detailed examination of linguistic features characteristic of Indonesian economic journalism.

Data Analysis Techniques
Data analysis was conducted through multiple systematic stages:
- Word Frequency Analysis: Identification of high-frequency content words to determine primary themes and topics in the news discourse.
- Keyword and Collocation Analysis: Examination of the word 'pajak' (tax) and its collocates to identify semantic associations and prosody patterns.
- Reporting Verb Analysis: Categorization of reporting verbs (speech, speech act, and mental) to analyze source attribution and journalist positioning.
- Transitivity Analysis: Application of Halliday's Systemic Functional Linguistics to identify process types (material, relational, verbal) and participant roles.

- Framing Analysis: Identification of problem-solution structures, metaphors, and evaluative language that construct policy narratives.

The analysis follows corpus-based CDA methodology as outlined by Baker (2006) and Fairclough (2010), integrating statistical patterns with contextual interpretation to understand how economic news discourse constructs taxation policy debates.

RESULTS AND DISCUSSION
Lexical Frequency Patterns and Thematic Focus

Word frequency analysis reveals that 'pajak' (tax/taxation) is the most prominent content word, appearing 12 times in the 456-token corpus. This high relative frequency (2.6% of total tokens) establishes taxation as the central theme of the news discourse. Other high-frequency content words include 'kena' (subject to/hit) appearing 8 times, 'biaya' (cost) 3 times, 'produksi' (production) 3 times, and 'kompetitif' (competitive) 3 times. The co-occurrence of these terms constructs a semantic field associating taxation with economic burden and competitiveness challenges.

The dominance of 'pajak' aligns with findings in economic news corpus studies showing that policy instruments become lexical anchors around which narratives are organized (Lischinsky, 2011). The repeated use of 'kena pajak' (be taxed/subject to tax) 6 times creates a pattern emphasizing the pervasive and repetitive nature of taxation across production chains. This repetition serves a rhetorical function similar to what Partington (2003) identifies as 'cumulative effect' in discourse, where repeated mention amplifies the salience and perceived significance of an issue.

Semantic Prosody and Negative Framing of Taxation

Collocation analysis demonstrates that 'pajak' consistently occurs in contexts with negative semantic prosody. The phrase 'pajak bikin biaya produksi tinggi' (taxes make production costs high) in the headline immediately frames taxation as problematic. Within the article, taxation collocates with expressions such as 'terlalu banyak' (too many), 'biaya produksi menjadi tinggi' (production costs become high), and 'kalah bersaing' (lose competitiveness). This pattern of negative associations constructs taxation as an impediment rather than neutral revenue mechanism.

Sinclair (1991) explains that semantic prosody refers to the consistent occurrence of words in particular evaluative contexts. Studies on economic discourse show that policy instruments can acquire negative prosody through repeated association with problems (Gaballo, 2012). In this corpus, the relentless enumeration of taxation points—'Tambang kita kena pajak, masuk ke tier satu kena pajak, keluar naik ke bursa kena pajak... kena pajak, jual lagi kena pajak' (Our mining gets taxed, entering tier one gets taxed, going to the exchange gets taxed... gets taxed, selling again gets taxed)—creates an overwhelming effect that positions taxation as excessive and burdensome. This rhetorical device resembles what Lakoff and Johnson (1980) term 'experiential gestalt,' where multiple instances accumulate to create a unified negative impression.

Reporting Verbs and Journalistic Positioning

Analysis of reporting verbs reveals strategic choices that signal journalist stance while maintaining apparent objectivity. The primary reporting verb 'mengatakan' (said) appears 2 times, representing neutral speech reporting. However, the text also employs more interpretive

verbs: 'menilai' (assessed/judged) 1 time, 'menyayangkan' (regretted) 1 time, 'menuturkan' (stated/expressed) 1 time, and 'mengusulkan' (proposed) 1 time.

Thompson (1996) categorizes reporting verbs into speech verbs (neutral attribution), speech act verbs (indicating illocutionary force), and mental verbs (attributing cognitive states). The use of 'menilai' (assessed) classifies as a mental reporting verb, attributing evaluative judgment to the Deputy Minister rather than merely conveying speech. Similarly, 'menyayangkan' (regretted) introduces emotive evaluation. Research on news reporting demonstrates that journalists use reporting verb variation to balance objectivity requirements with narrative engagement (Xin, 2008). The mixed deployment of neutral and interpretive verbs in this corpus allows the journalist to present BKPM's perspective with sufficient authority while maintaining the appearance of factual reporting.

Material Process and Agency Construction

Transitivity analysis using Halliday's Systemic Functional Linguistics framework reveals that material processes dominate the discourse. The repeated structure 'kena pajak' (get taxed/be subjected to tax) appearing 6 times represents a material process where economic actors (mines, factories, products) function as affected participants experiencing taxation as an action imposed upon them. This passive-like construction obscures the agent (government as tax collector) and emphasizes the recipients of taxation impact.

The phrase 'biaya produksi cenderung tinggi lantaran pajak dikenakan untuk setiap mata rantai ekonomi' (production costs tend to be high because taxes are imposed on every economic chain) employs a causal relational process linking taxation to high costs. The passive voice 'pajak dikenakan' (taxes are imposed) further backgrounds government agency. Studies on economic discourse show that such grammatical choices can serve ideological functions by naturalizing certain relationships while obscuring others (Fairclough, 2010). In this case, taxation appears as an impersonal force affecting businesses rather than a deliberate policy choice made by identifiable institutional actors.

Comparative Framing and National Competitiveness

The news discourse employs a comparative framing strategy that juxtaposes Indonesian and Malaysian tin production to illustrate competitiveness challenges. The Deputy Minister's example describes how both countries purchase the same tin commodity on exchanges, yet Malaysian solder products end up cheaper than Indonesian ones despite Indonesia being the source of raw materials: 'setelah diolah, harga produk yang diimpor dari Malaysia justru lebih murah ketimbang buatan Indonesia' (after processing, the price of products imported from Malaysia is actually cheaper than Indonesian-made ones).

This comparative structure functions as a narrative device to concretize abstract policy arguments. The example provides what Reisigl and Wodak (2001) term 'argumentation by example,' where a specific case stands as evidence for broader claims about taxation burden. The ironic reversal—domestic raw materials leading to internationally uncompetitive finished products—creates cognitive dissonance that supports the argument for fiscal reform. Similar patterns appear in economic journalism where comparisons with competitor nations serve to legitimize policy change demands (Walsh, 2004).

Problem-Solution Schema and Policy Discourse

The news text follows a clear problem-solution discourse schema. The problem is established through multiple elements: taxation at every stage, high production costs, loss of competitiveness, and products being cheaper abroad despite domestic raw materials. The solution is presented through BKPM proposals: 'perbaikan kebijakan fiskal terutama pajak, penyederhanaan rantai pasok, dan mendorong pengembangan kawasan industri yang lebih efisien' (fiscal policy improvement especially taxation, supply chain simplification, and promoting more efficient industrial zones development).

Hoey (2001) identifies problem-solution as a fundamental textual pattern in English discourse that structures reader expectations and interpretations. In economic policy journalism, this schema serves an argumentative function by establishing need for intervention. The article's final quote lists strategic areas requiring attention: 'perizinan, regulasi, fiskal, dan juga ekosistem supply-nya, labor cost, energy cost, strategic supply chain' (licensing, regulation, fiscal matters, and also supply ecosystem, labor cost, energy cost, strategic supply chain). This enumeration creates an impression of comprehensive policy engagement, potentially enhancing government credibility in addressing investor concerns.

Institutional Voice and Source Authority

The news discourse grants exclusive voice to government institutions—specifically BKPM through Deputy Minister Todotua Pasaribu. Business community perspectives, tax experts, or civil society voices are absent. This single-source structure positions government as the authoritative knowledge producer on taxation and investment policy. The article opens by establishing institutional coordination: 'Kementerian Investasi dan Hilirisasi/BKPM sedang berkoordinasi dengan Kementerian Keuangan' (Ministry of Investment and Downstream/BKPM is coordinating with Ministry of Finance), signaling inter-governmental cooperation on solutions.

Research on news sourcing demonstrates that heavy reliance on official sources can reproduce institutional perspectives as common sense (Hall et al., 1978). In economic journalism specifically, O'Keeffe et al. (2023) note that source selection shapes which economic narratives become dominant. The absence of business voices describing taxation burdens or tax policy experts analyzing proposals means readers encounter the problem-solution framework primarily through government lens. While not necessarily problematic, this pattern reflects what van Dijk (1998) describes as 'access to discourse,' where institutional elites enjoy privileged opportunities to define public issues.

Ideational Metaphors and Economic Conceptualization

While the discourse is largely literal, subtle metaphorical elements appear. The phrase 'rantai ekonomi' (economic chain) and 'rantai pasok' (supply chain) employs the ECONOMY IS A CHAIN metaphor, conceptualizing economic processes as linked sequential stages. This metaphor's implication is that taxation at each link accumulates burden along the chain. Additionally, the phrase 'biaya berinvestasi dan berusaha di Indonesia agar lebih murah dan menarik' (investment and business costs in Indonesia to be cheaper and more attractive) personifies Indonesia as an entity that can be 'attractive,' drawing on NATION IS A PERSON metaphor common in economic discourse (Lakoff & Johnson, 1980). These conceptual metaphors structure understanding of economic relationships and policy interventions, though they operate largely at implicit levels in this relatively technical policy reporting.

CONCLUSION

This corpus linguistic analysis reveals systematic patterns in how Indonesian economic news discourse constructs taxation policy debates. The high frequency of 'pajak' (tax) appearing 12 times and its consistent negative semantic prosody position taxation as a primary barrier to investment competitiveness. The repetitive structure 'kena pajak' (get taxed) occurring 6 times amplifies perception of excessive taxation burden through rhetorical accumulation. Reporting verb analysis shows strategic balancing between neutral attribution ('mengatakan'/said) and interpretive verbs ('menilai'/assessed, 'menyayangkan'/regretted), enabling journalist positioning within objectivity norms.

The discourse employs material processes that foreground taxation impact on businesses while backgrounding government agency through passive constructions. Comparative framing with Malaysia provides concrete evidence for competitiveness concerns, while problem-solution schema structures the narrative toward fiscal reform necessity. Single-source dependence on BKPM grants government authority in defining policy problems and solutions, potentially limiting alternative perspectives on taxation's role in development finance.

Theoretically, this research contributes to corpus linguistic literature on specialized economic news discourse in developing economy contexts. It demonstrates how CADS methodology can uncover subtle framing patterns that shape public understanding of fiscal policy. The findings support previous research showing that economic journalism actively constructs policy narratives rather than passively transmitting information (Lischinsky, 2011; Gaballo, 2012). The predominantly negative semantic prosody of taxation suggests media discourse may influence public attitudes toward tax policy, with implications for fiscal reform political feasibility.

Practically, these insights inform policymakers about media representations of tax policy and suggest needs for clearer communication regarding taxation's developmental functions alongside burden mitigation. For journalists, awareness of framing patterns can encourage more balanced coverage incorporating diverse stakeholder voices. For investors and business communities, understanding media construction of investment climate debates aids critical evaluation of policy discourse.

Future research should expand corpus size to include multiple news sources and comparative analysis across media outlets with different ideological orientations. Longitudinal analysis tracking taxation discourse evolution across policy reform stages would reveal how framing patterns shift with political economic contexts. Cross-linguistic comparison examining English and Indonesian economic news discourse could illuminate cultural-linguistic factors in policy representation. Additionally, reception studies investigating how audiences interpret taxation-related news discourse would complement text-focused corpus analysis with empirical evidence of discourse effects.

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