

The Implementation of Investigative Journalism in Tempo Magazine "*Treasure of Tax Officials*"

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Abstract

Investigative journalism is a form of news coverage in which journalists delve deeply into information or events that may expose corruption, analyze government policies or private company practices, or uncover economic, political, and cultural trends. Investigative news coverage is typically obtained by investigative journalists when they are interested in an issue and have a strong desire to find out something. Therefore, the work of investigative journalism is not constrained by time pressure; often, investigative journalists spend years, even decades, working on a single investigative report. In this study, the author employs the theory of critical discourse analysis by Teun A Van Dijk, which focuses on the textual dimensions of a magazine, news, or broadcast. Based on this, it is important to conduct a critical discourse analysis of Tempo magazine. This research analyzes two issues: microstructure and superstructure. The study also uses a qualitative descriptive approach, with observation as the data collection method. The results of this research show that, in terms of microstructure and superstructure discourse, Tempo magazine with the title "*TREASURE OF TAX OFFICIALS*" can be considered a means for the implementation of investigative journalism through the careful choice of words, language, sentence structure, and style, successfully uncovering a case of tax officials' corruption.

Keywords: *Investigative Journalism, Critical Discourse, Tax Officials.*

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A. INTRODUCTION

Investigative journalism is a form of journalism that involves in-depth investigation and uncovering hidden facts to reveal the truth behind a particular event or topic. In contemporary society, investigative journalism plays a crucial role in exposing scandals, human rights violations, corruption, abuse of power, and other serious issues that may go unnoticed without investigative efforts (Septiawan, 2008).

In the current technological era, the accessibility of information has expanded through rapidly developing media news platforms. People can now easily access the information they need not only through newspapers but also via various digital mediums (Dwi, 2010). Information has become a primary need in societal life, and journalists utilize images and sound to convey their stories, enhancing the impact of investigative reporting (Yoyon, 2011). In this era, investigative journalism collaborates with other means, such as images and graphics, making the pen a powerful ally to the spoken words in print media (Anton, 2018).

The characteristics and development of investigative journalism often involve collaboration between journalists, media organizations, and non-governmental organizations (Winarno, 2009). This collaboration allows for greater resources, wider access, and information exchange among various stakeholders.

The advancement of information and communication technology has transformed the practice of investigative journalism. Journalists now employ digital techniques to collect, analyze, and visualize data (Santana, 2009). Technology also enables journalists to communicate securely with sources who may feel threatened.

This research is motivated by a journalistic piece titled "*Harta Karun Pejabak Pajak*" written by Tempo journalist Imam Sukanto. The investigation delves into the corruption case involving an official named Rafael Alun Trisambodo, whose previously unimaginable wealth raised public suspicion. The Tempo investigative team detailed the actual events to shed light on the truth. Contemporary investigative journalism often focuses on in-depth data analysis (Ius, 2016). Journalists use statistical techniques and data visualization to uncover hidden trends, patterns, and connections, providing a stronger basis for their reports (Subagjo, 2020).

Social media plays a crucial role in investigative journalism, serving as a tool for information gathering, contacting potential sources, and sharing reports with the public (Hasyim, 2022). Journalists also use social media to debunk fake news or widespread misinformation. However, investigative journalism faces serious threats and risks, including intimidation, threats, physical attacks, and legal challenges (Hutagaol, 2021). Journalists often become targets, emphasizing the importance of press freedom and legal protection for investigative journalists.

Tempo Media is a prominent media outlet in Indonesia known for its investigative journalism. Tempo has conducted in-depth investigations exposing scandals, corruption, human rights violations, and various critical issues. The media outlet covers diverse topics, including politics, law, economics, social issues, culture, sports, and the environment (Toriq, 2017).

Tempo Media is recognized for its deep investigative journalism, uncovering hidden facts to reveal the truth behind significant events and cases. The outlet's reports often expose corruption, political scandals, human rights abuses, and other serious issues. Tempo's independence and commitment to press freedom allow them to report on various issues without interference from political powers or external interests.

Tempo Media, available in print, online, and social media formats, emphasizes quality, objectivity, and responsibility in its reporting. Through investigative journalism, in-depth analysis, and editorial freedom, Tempo oversees the government, promotes transparency, and safeguards press freedom in Indonesia.

Tempo Media has received prestigious awards for its contributions to quality news delivery and in-depth investigative reporting (Graha, C. D., 2010). The media outlet continues to commit to providing quality, objective, and responsible journalism to its readers. Tempo's investigative journalism has tackled important and controversial cases, including the Bank Century bailout scandal in 2008 and the Freeport corruption case in Papua.

The research methodology involves qualitative descriptive methods, applying Teun A Van Dijk's critical discourse analysis theory. Discourse analysis falls within the critical paradigm, providing a specific perspective on media understanding and,

ultimately, news in the overall production process and social structure. The researcher focuses on the news text dimension, encouraging readers to support entrepreneurs rather than taking a side that could harm companies. The analysis includes text structure, utilizing linguistic approaches to vocabulary, sentences, propositions, and paragraphs to explain and give meaning to a text. The way a text shapes a perspective on social reality influences how it is produced.

In conclusion, investigative journalism, particularly exemplified by Tempo Media in Indonesia, plays a crucial role in uncovering hidden truths, promoting transparency, and fostering accountability in society. Despite facing various challenges, the commitment to press freedom, independence, and quality reporting allows Tempo to contribute significantly to the democratic principles of Indonesia.

B. LITERATURE REVIEW

Critical Discourse Analysis research characterizes itself as a text study that emphasizes text elements in an event. This research focuses on in-depth analysis of thoughts and interpretations of facts based on the concepts used, expands understanding with depth, and emphasizes the values investigated. The research aims to understand how Tempo media applies investigative journalism, especially through events involving corruption cases in the country. Therefore, critical discourse analysis becomes the analytical tool used to uncover specific intentions and meanings in the text.

The concept of "*wacana*" itself originates from the Sanskrit language, specifically "*wacana*," which means discourse. Historically, the word "*wacana*" entered Old Javanese and Modern Javanese, carrying the meaning of 'speech, word, and utterance.' Subsequently, the term "*wacana*" from Modern Javanese was absorbed into the Indonesian language as "*wacana*," interpreting as speech or conversation (Hera Wahdah, 2018).

This research method involves participant observation, where the researcher actively engages with the research subject for an extended period. Additionally, the study focuses on the perspectives of the subjects as the research objects. The primary focus of this research is to investigate how investigative journalism is implemented by Tempo magazine. Data for this study is derived from various information obtained directly in the field.

C. METHOD

The study on the implementation of investigative journalism in the article "*Harta Karun Pejabat Pajak*" in Tempo magazine adopts a descriptive research method with a qualitative approach. In qualitative research, emphasis is placed on the importance of close engagement with the subject and research context. This is intended to allow the researcher to gain a deeper understanding of the reality and conditions of everyday life (Hariyanto, 2022).

As asserted in qualitative research, the researcher serves as the primary instrument. Therefore, the quality of qualitative research heavily depends on the

individual researcher's attributes, including their experience, considered a valuable asset in conducting research. The more experience one has in research, the more sensitive they become to understanding the phenomena or issues under investigation. However, being human, a researcher finds it challenging to completely avoid errors. Hence, a researcher's task is to minimize possible errors as much as possible to comprehensively obtain the truth.

Initially, quantitative research was the preferred choice in research activities across various fields. Conversely, qualitative research was considered less reliable and even deemed lacking a scientific basis. However, with proven strengths, the differing views on these two research methods have started to diminish. Currently, qualitative research methodology is gaining equal recognition with quantitative research methodology. Qualitative approaches are acknowledged by experts as a reliable alternative methodology for acquiring knowledge. In fact, both types of research methodologies can complement each other to strengthen research outcomes.

In its development, various terms have been used to refer to qualitative research approaches, such as naturalistic research, post-positivistic, ethnographic, phenomenological, subjective, case studies, humanistic, and more. According to Lincoln & Guba (in Sutopo, 2006:1), these terms emerge due to different perspectives on the most important principles, forming the basis for choosing specific terms to distinguish certain principles from others. This research also utilizes the outline structure method in Investigative Journalism, as explained in the following table:

Tabel 1. Investigative Journalism Outline Structure Method

Allegations	In the magazine, it is alleged that Rafael Alun possesses wealth far beyond what is declared in his Wealth Report (LHKPN). Leading a specific group within the Directorate General of Taxation, Tempo's investigative team is making a comprehensive effort to thoroughly investigate this case
Subject	The individual suspected of embezzling funds is Rafael Alun Trisambodo.
Proof	Rafael Alun's wealth is significantly above the declared assets in his Wealth Report (LHKPN).

D. RESULTS AND DISCUSSION

1. Macro Structure

Macro Structure refers to the overall meaning that can be gleaned from the theme or topic addressed through the use of language in a discourse. In Tempo magazine, specifically in an issue titled "*Harta Karun Pejabat Pajak*" (*TREASURE OF TAX OFFICIALS*), based on an interview with the informant Edi Adyatama, Tempo successfully unravels the intricacies of the case involving the alleged embezzlement by tax official Rafael Alun Trisambodo. The theme presented by Tempo addresses a corruption case that, after many years, raised suspicions. Therefore, the theme presented by Tempo is highly suitable for consumption by the public. The magazine

is well-packaged, generating high reader interest. Starting from its headline alone, it grabs the public's attention, and in terms of its magazine concept, the Tempo team exhibits authenticity. The chosen theme represents the unfolding situation of the Rafael Alun Trisambodo case, thoroughly examined by Tempo through investigative techniques.

The statement "Rafael Alun is estimated to have wealth far beyond the declared assets in LHKPN. Leading a specific group in the Directorate General of Taxation" is a headline written by Tempo's writer, Imam Sukamto. This sentence can be considered as representative of the entire content within the Tempo magazine. The statement also emphasizes that a tax official has assets beyond reasoning, implying that the issues faced by Rafael Alun can no longer be concealed.

2. Superstructure

The superstructure in this research will analyze the Title, Introduction, Content, Conclusion, and Summary of the entire Tempo magazine "*TREASURE OF TAX OFFICIALS*." The magazine contains thirty-eight paragraphs. In the first paragraph, Tempo begins by narrating the Finance Minister, Sri Mulyani Indrawati receiving consecutive notifications on her phone on Tuesday night, February 21, 2022. She received news about the assault report on Cristiano David Ozora Latumahina in the Green Permata Ulujami complex, South Jakarta. Ani, as she is often called, has a curious nature, leading her to continuously gather information. Eventually, an article is found mentioning the assailant as Mario Dandy Satriyo, who happens to be the son of Rafael Alun Trisambodo. Rafael holds a position as the Head of the General Section of the South Jakarta II Regional Office of the Directorate General of Taxes. This creates a "sweetener" impression, adding to the atmosphere of curiosity that will be created in the core part of the magazine.

"Finance Minister Sri Mulyani Indrawati received consecutive notifications on her mobile phone on Tuesday night, February 21. At that time, she had just arrived in Jakarta after visiting several cities in Germany. The notifications contained messages and articles that undermined the report of the assault on 17-year-old Cristalino David Ozora Latumahina."

Context: The above sentence was written by Imam Sukamto as the opening paragraph.

The implied sequence of sentences serves as an opening narrative that begins by describing Finance Minister Sri Mulyani Indrawati. In this section, Tempo narrates the events from a third-person perspective, depicting the situation of Sri Mulyani receiving a phone call. In the second paragraph, Tempo continues from Sri Mulyani's viewpoint, highlighting her growing curiosity about the article. She reads the assault case article, revealing that Rafael Alun Trisambodo's son is the assailant. Tempo provides an overall portrayal of Sri Mulyani condemning Rafael Alun's son at her residence. Sri Mulyani expresses to Tempo that this significant case must be investigated.

In the following paragraph, Tempo narrates events three days after David's assault. Rafael Alun, the father, apologizes in a video to the victim's family and high-ranking officials in the Ministry of Finance to prevent implicating them in his son's case. In the next paragraph, Tempo reports that Sri Mulyani finally dismissed Rafael on Friday morning, February 24. Towards the evening, Rafael responds by submitting a resignation request as a civil servant, but the Ministry rejects it. Hence, the Ministry continues investigating the origin of Rafael's wealth.

Tempo then describes the moment when Sri Mulyani posts a statement condemning David's defamation on her Instagram account. In the post, she also criticizes the luxurious lifestyle of Finance Ministry officials. Feeling it is crucial to address public concerns about Mario's lavish lifestyle showcased on social media, Sri Mulyani uploads the statement. She underscores the significance of this case, realizing it could tarnish the institution she has led since 2016. According to Sri Mulyani, this incident is a potent brew to ignite emotions among the public.

Mulyani finally dismissed Rafael on Friday morning, February 24, just before evening. Rafael responded to his dismissal by submitting a letter of self-reference as a civil servant, but Rafael's resignation plan was rejected, said the deputy finance minister. Therefore, the Ministry continues the examination of the origin of Rafael's wealth. Tempo narrates when Sri Mulyani uploaded a statement condemning David's insult on her Instagram account. In that post, she also condemns the extravagant lifestyle of officials in the Ministry of Finance.

She feels it is important to make this statement because the public is concerned about Mario's habit of posing with a Jeep Rubicon and a big motorcycle on social media. Public attention is also directed towards the origin of Rafael's wealth, deemed unreasonable for a civil servant. Sri Mulyani then summoned the Inspectorate General of the Ministry of Finance and instructed them to examine Rafael's wealth. She considers this case not trivial, realizing that this event will impact her leadership since 2016. The stakes are high; in 2021, the State Officials' Wealth Report noted Rafael's wealth at Rp 56.1 billion. Rafael's wealth is almost four times that of his direct superior, Director General Surya Utomo, who has assets of 14.4 billion in 2022. Additionally, Rafael is recorded to have 11 land and building plots, various vehicles, and other securities. Interestingly, the Rubicon car and big motorcycle used by Mario Dandi are not listed in the report.

The Rubicon is registered under the name of a non-permanent employee at the national police headquarters, living in a small rented house in the Mampang area of South Jakarta. Three days after David was assaulted, Rafael made a video apology to the victim's family. He also apologized to senior officials at the Ministry of Finance involved in the case to avoid further disturbance. He promised to clarify all his assets. Sri Mulyani finally dismissed Rafael on Friday morning, February 24. In response to the dismissal, Rafael submitted a letter requesting a self-reference as a civil servant, but our plan to resign was rejected, said the deputy finance minister. All Nazara results on Wednesday, March 1, 2023.

In the next paragraph, Tempo explains the chronology when Rafael was about to be declared a corruption suspect. At that time, the Corruption Eradication Commission (KPK) intervened to examine Rafael's wealth. The Anti-Corruption Commission even claimed to have received reports of Rafael's wealth irregularities since 2012. Rafael was examined on Wednesday, March 1, 2023, to clarify the wealth report submitted since he became a state official. The KPK checked the administrative compliance mechanism and the contents of Rafael's wealth report. This data will be cross-examined with the analysis report from the Financial Transaction Reports and Analysis Center. The KPK also requested information from the National Defense Agency, several regional revenue agencies, and securities companies. KPK asked for help from the Ministry of Finance, as it is the only institution authorized to open private companies.

One of Rafael's companies is listed as the manager of an elite housing complex called Grand Hill Residence in the Maumbi village of North Minahasa, North Sulawesi, covering an area of 6.5 hectares. It uses his wife's name to control ownership shares in the housing manager company. A law enforcement officer then stated that Rafael's largest assets are in these six companies, far exceeding the value reported in the wealth report. In addition to luxurious business properties and restaurants, one of the six companies is a mining company. The total transactions of these six companies are estimated to reach trillions of rupiahs, meaning Rafael's wealth is significantly larger than reported in the wealth report. Mario Dandi's lawyer, Dofirompas, refused to comment on Rafael's wealth when examined at the KPK building. Rafael did not answer questions about the origin of his wealth, claiming exhaustion after an eight-and-a-half-hour interrogation. Tempo tried to submit a request for an interview to Rafael, but the letter was slipped into the car that picked him up in the building lobby. He did not respond to the letter until Saturday, March 4. Law enforcement officials added that Rafael has a network in the Directorate General of Taxation, and he is even said to have six right-hand men who also hold high positions in the Directorate General of Taxation. Therefore, Tempo successfully revealed from the strange circumstances to the eventual conviction of Rafael Alun Trisambodo. Based on the research reviewed from the superstructure, Tempo magazine successfully uncovered the journey of Rafael Alun Trisambodo's case from the anomalies noted by the surrounding community.

E. CONCLUSION

Based on the research, analyzed through the Critical Discourse Analysis theory, the researcher found that the textual dimension in Tempo magazine with the title "*Harta Karun Pejabat Pajak*" aligns with Van Dijk's theory, presenting the theme/topic in a detailed, concise, and clear manner. The research method involves participant observation, where the researcher is actively engaged with the research object for a considerable period. Additionally, this study focuses on the perspectives of subjects as the research object. The primary focus of this research is to investigate how investigative journalism is implemented by Tempo magazine. The data used in this

study are derived from various sources obtained directly in the field. Furthermore, Tempo magazine managed to uncover all the mysterious anomalies perceived by the community, leading to Rafael's conviction for corruption. Moreover, from the superstructure perspective, Tempo can explain step by step the issues of Rafael's corruption case, from the introduction to the conclusion.

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