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# *Analysis Of The Governmental Social Media Content Management (Study Accounts Of The Directorate General Of Taxes)*

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**Abstract** – Governmental social media are different than personal social media. In content management, rules and corridors are given to the government agencies to create positive images on public opinions. Directorate General of Taxes, hence forth will be abbreviated into Ditjen Pajak RI, is one of governmental institution which is used social media as official channel of the agencies in informing societies. This study used the constructivist paradigm. It aimed to analyze the management of Ditjen Pajak RI social media by means of the qualitative descriptive method by using The Circular Model of Some initiated by Regina Luttrell, namely Share, Optimize, Manage, and Engage. Data collection methods was conducted by observing, studying literature, exploring data virtually, and interviewing. The result showed that the content management of Ditjen Pajak RI social media account have rules as the corridor of the governmental social media so on the steps of share, optimize, and engage, the tax admin, hence forth will be abbreviated into taxmin, have had the basic reference in creating the content and in interacting inside of it. The optimize step was strongly seen starting from visual concepts with the characteristic of the DITJEN PAJAK RI logo, cooperation with influencers, and various contents. The Contents are created with the message of following the latest trends, delivered formally but unrigidly. The steps of manage, listen and learn as well as social media monitoring was executed manually according to each platform. The created contents is purposefully to educate and to PR in forming the societal awareness.

**Keywords** – governmental social media; content management; The Circular Model of Some

## I. INTRODUCTION

Internet has brought the power in digital technology development. Internet technology has made some amazing changes and development includes the development in the field of communication. Various types of communication media has been born from this internet-based digital technology. Smartphone is one of communication technologies which makes human been able to improve how they communicate. Nowadays, everyone can quickly get informed in a real-time manner without any problems and from different locations. The revolution of communication technology has produced technologies and applications which filling all communication forms starting from communications of interpersonal, group, and mass (Sucahya, 2013). Then communication technology can allow every human to send messages by means of various forms of communication.

Societies now have entered the era of information society. Inside of it, an information becomes the basic absolute needs where information can be the economic-valued commodities as well as has the strategic meaning. With the Technological advances and the digital era developments, internet has become the primary societal needs and makes social media become common. Then Digital societies has attached in the recent social life these days. The development of the dynamics of human life has socially placed technologies to be a must in digital societal environments, even more to fulfill the informational needs (Suri, 2019). The presence of social media has allowed the new social organizations as well as social interactions to be formed with the basis of the electronical information networks.

Socially, both politics and economies, the usage of social media has positively impacted especially good interactions. However, the usage of social media can as well negatively impacted societies. Nevertheless, according to the survey by KIC<sup>1</sup> and Kominfo<sup>2</sup> it showed that societal behaviors in taking advantage of social media as the referrals to get informed are still proved to be the top rank. Indonesian society trusted more information broadcasted on social media than on official government sites. The obtained Index based on the survey result of 10.000 respondents, a total of 73% of respondents looked for information by means of social media (Annur, C. M., 2022). With the existence of developing reality and understanding on the increase of social media access in societies, then at the moment government agencies by means of their PR take a part to create PR communication by means of creative contents on the official government social media accounts. It is executed because social media has proved to be the very effective information broadcasting media for various groups.

Ditjen Pajak RI is one of governmental institutions that collect state income from taxes. In state income post, taxes are the biggest portion namely 70% from state budget. Therefore, societal understanding towards the vital functions of taxes for the state need to be emphasized. Education of Taxes became something that has long been considered rigid by part of societies because it is considered formal thing because of bearing in mind the obligation of paying taxes indiscriminately. The existence of social media becomes means of innovation in optimizing the education of taxes (Fahri et al, 2021). In order to support educational and PR functions, Ditjen Pajak RI got involved in taking advantages of social media as public communication channel. Ditjen Pajak RI has some official accounts by means of platforms such as Instagram, Twitter, Youtube, and Facebook. The Ditjen Pajak RI purpose in using social media as the information broadcasting media is to build public awareness because of bearing in mind the importance of taxes for the country's sustainability.

In order to maximalize the education of taxes by means of social media, certainly contents is an important thing to be managed. Content according to Indonesia Dictionary is the information provided by media and an electronic products. Meanwhile according to Simarmata (2010), content is type, primary, or unit of digital information. Content consist of various forms can be included, but not limited to, texts, pictures, graphs, images, audios, videos, documents, reports. It can be summed up that content is everything manageable in form of electronic formats. According to Kotler (2019), content is the new ads. Content strategy is the referral or map to direct contents in order to reach and meet the purpose of website and consuments. Delivering a content must be in accordance with visitor needs related to the information being sought by. A content as well must impact and clear for its contents. So, that content can be considered by purpose as useful and has a quality for societies (Halvorson, 2009).

The Circular Model of Some is a theory initiated by Regina Luttrell on his book titled *Social Media: How to Engage, Share and Connect*. Luttrell explained that in creating a content on social media, it needs 4 important steps, where those steps became the solid pillar in managing social media. The explanation on each step of The Circular Model of Some (Luttrell, 2015) as follows:

First is "share," this step emphasized on three important things namely participate, connect, and build trust. When sharing information or content, the subject must be directly involved in the social media. Second is "Optimize," an optimized communication will create a strong message towards public. Thing that must be considered is the subject needs to listen and study about what public talked about. Third is "Manage," it consists of three steps that need to be focused on namely, media monitoring, quick response, and real time interaction, which media monitoring can be done to deepen the issue. And the last is "Engage," subject must involved their publics in interacting on social media. Subject understand their target audiences, who and where they are, as well as how to reach them.

Some researches in the past (Septyami & Zuhri, 2022) in Content management on Instagram and in increasing the followers amount, an Instagram account, @info\_tuban, applied the "share" step by become it as the means of effective and communicative information delivery with the purpose of building public trust. On "optimize" step, in order to find out the public issue, @info\_tuban optimized their features such as Instagram story and hashtag. Meanwhile on "manage" step, @info\_tuban didn't used the social media tools. And lastly "engage," @info\_tuban in order to reach their target audiences routinely uploaded their

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contents as well as cooperated with influencers. Another relevant research (al Rahmah et al., 2022, on the management of Instagram activities of @cimahikota account by Cimahi City Government) resulted that Cimahi city get involved in the social media bearing in mind the consumed information trend by society. However, @cimahikota didn't involve influencer in managing their social media. On the "manage" and "media monitoring," those steps weren't optimal, even though hoax clarification had been executed, content display had been adjusted to the audiences, as well as contents that utilized city asset.

Regarding on those matter, this study focused on social media account of Ditjen Pajak RI because the their uploaded contents have the arrangement of agenda in order to build public awareness related to the tax rights and obligation, where taxes are paradox namely it is needed because it is the backbone of state income and it is being hated due to the forced societal tendency to pay taxes. Beside Ditjen Pajak RI has successfully been awarded both *The Public Relations Indonesia Awards* in the category of Social media and Gold Winner on the award of *Anugerah Humas Indonesia* on 2021 and 2022.

The research problem boundaries are how Ditjen Pajak RI managed, make use of, and build social attachment by means of their contents on their social media. The object of this research is official account of Ditjen Pajak RI with their integrated contents on Instagram, Twitter, Youtube, and Facebook.

5  
II. METHOD

The methodology used in this study is descriptive qualitative. Descriptive research aimed to explore and clarify a social phenomena. According to (Sugiyono, 2009) descriptive qualitative is the research methodology based on postpositivist philosophy used for analyzing the natural condition of the object where the author is the instrument. The result of qualitative research is not emphasized on generalization, however emphasized on the meaning with the purpose to explain, to overview, to figure out, to explain and to answer in detail the analyzed symptoms or problem by studying the research object maximally either individual, group or a phenomenon. The method used in this study is case studies. Creswell (2010) stated that case studies is a research where an occurrence, activity, program or a group of individual are being analyzed carefully. In this study, an object is being analyzed intensively as a case. Data collection methods was conducted by observing, studying literature, exploring data virtually, and interviewing.

Bungin (2011) explained that interviewing is the confirming or proving tool toward the obtained information or description. Determining the informants is conducted with purposive sampling, which is in total population, not all can be the sample and only individual with certain criteria can be the sample. Interviewing is executed in the interval time from October 2021 until November 2022. As for the informant lists, it can be seen on the following table:

Tabel 1 Informan list

No.	Informant Data	Position	Description
1.	Dr. Nufransa Wirasakti	Expert Staff of Ministry of Finance of Tax Supervision Field	One of social media activist related to public and tax policies
2.	Riza Almanfaluthi	Section Chief	Section of site management
3.	Ganeysa Ekasari	Executive	Ditjen Pajak RI social media admin ( <i>taxmin</i> )
4.	Farchan Noor Rachman	Executive	Ditjen Pajak RI Social Media Strategist

Some of the obtained information from the result of the observation are places, doers, activities, objects, acts, events, time, and feeling. Bungin (2011) stated that exploring data virtually is the method to search by means of online media such as internet and other networking media that provided online facilities.

The subject of this study can be an individual, a group, an agency or society. The final result of this study is a broad overview of a certain phenomenon where the study process started from determining the problem next selecting the fit design and instrument, then collecting and analyzing as well as preparing the result of this study.

The object of this study focused on how Ditjen Pajak RI managed their social media content in building public awareness on tax field. The material of the object of this study is the integrated content on Ditjen Pajak RI namely, Instagram: @ditjenpajakri, Facebook: Direktorat Jenderal Pajak, Youtube: Direktorat Jenderal Pajak, and Twitter: @DitjenPajakRI. Meanwhile the formal object of this study consists of literacy concept and The Circular Model of Some.

### **III. RESULT AND DISCUSSION**

Observation result from the object of this study and interview on each informant, then it can be concluded with the data as follows:

#### **“Share” step**

“Share” step is the first one in social media management as it is in accordance with The Circular Model of Some. At this step, it is very important to understand on how and where public interacted on social media (Luttrell, 2015). The important of how to build public trust by selecting social media channel adjusted to the target audiences or societies. In this case, social media of Ditjen Pajak RI chose some media platforms namely Instagram, Twitter, Youtube, and Facebook. It is done in order to reach broader audiences, from all lines, from all ages, social and cultures.

The main things of “share” step are participate, connect, and built trust. Jenkin (2009) stated that participatory culture is a concept where every individual or group or community can actively participate and take part in production, dissemination and cultural interpretation. The forms of participation consists of 4 kinds namely, affiliation, expression, problem solving collaboration, and circulation.

Affiliation is a form of participatory culture which can be in form of self-participation toward a community both formal and informal. Expression is a form of participatory culture where not only communicating but also newly and creatively expressing. Problem solving collaboration is a form of participatory culture marked by the form of collaboration in a group baik both formal and informal to develop new knowledge and circulation is a form of participatory culture which is the information-sharpening activities at the information channel inside media.

By means of the social media participation, Ditjen Pajak RI account has helped organization in creating and maintaining the strong organizational identity. Ditjen Pajak RI social media account is interactive account can give public chances to contribute and collaborate in problem solving. According to informat 1, the existence of Ditjen Pajak RI social media account is as follows:

*“The existence of Ditjen Pajak RI social media account has been quite acknowledged by public. I, The Informant 1, see hopes for the future beside of always up to date and following the recent issues, it needs to be the issue maker in order to form positive public opinion for Ditjen Pajak interests”*

Issue is the information which has the opportunity to impact negatively by means of public perception toward organization. Issue must be handled appropriately, before it turns to become critical (Fajariana & Mulyana, 2019). One of the PR management functions is managing information both internal and external and providing feedback on issues that befell the organization (Kustiawati et al., 2019). Issue management supported by social media will reach maximal purpose. By means of social media, issues are controllable, evaluated and monitored by interacting on public.

Organization can as well predict the things that can possibly attacks by proactively asking about the opinion and reaction of public on a certain issue. On participate, connect and build trust steps, Ditjen Pajak RI built public trust in answering issues when they published The Act of Harmonization of Tax Regulations aligned with Omnibus Law of Job Creation, where news and information emerged that disturbed the community on issue of the imposition of VAT for groceries, educational services and health services.

Ditjen Pajak RI counteracted those news by creating public opinions with focusing on displaying informative content on that educates on the definition of premium groceries, educational services and health services which are premium and will be taxed differently from the basic primary groceries. From this, it can be seen how circulation in deepening the information by Ditjen Pajak RI to educate and to answer the occurred public unrest by means of their social media content. With appropriate and proper information dissemination in facing the growing issue, the societal trust will increase along with public understanding that gets the information from trusted sources.

On “share” step, not only related to the growing issue which is shared, but also Ditjen Pajak RI social media account as well uploaded trivial content once a time related to the tax world with the purpose of self-approaching, so that the connectivity for their audiences is built. Trivialization itself refers to informing light things on media which is tend to be considered unimportant, instead of the information which is supposed to be visualized by media is weighty information (Kusumalestari, 2021).

Referring to the convergent cultural concept, Jenkins (2009), stated that we can see there is public participation in production and the lost of boundaries between professional and amateur. On its turn, this ended up on blurring the boundaries between producer and consumer. Everyone can both create, distribute, and consume their contents. From this it can be summed up that trivial contents was not made without certain purposes. Even though it is only considered as entertainment, in the end trivial content can increase the engagement on social media in other words, it caught the attention of many people. These followers are often become part of the branding strategies for the governmental organization as well, or soft targeted for the political propaganda and certain ideology (Kusumalestari, 2021) as well as stated by the informant 4 as follows:

*“The purpose of uploading those light contents is to reach the audiences, so that the public feels closer and as for the media in filling the public space with Ditjen Pajak RI skills, so that audiences are exposed to everything related to taxes and will remember the taxes”*



Image 1 educative content in answering growing issue

Source: Instagram @ditjenpajakri

### “Optimize” step

“Optimize” step is the second step. At this step social media management not only created content, but also formed an influence by means of values, message, and brand at the organization (Luttrell, 2015). By means of corporate branding, an organization or company can increase their reputation in the midst of society or their markets. The application of corporate branding as a product brand, company’s name is used for guaranteeing the quality of the product or service offered by an organization or company which certainly can not be separated from the strategy and special approach used by the organization or the company (Rismawati & Dulwahab, 2019).

On its management, social media of Ditjen Pajak RI have used the one branding concept, namely one centralized information. It is aimed to anticipate the informational gaps between vertical units, as well as hoaxes impersonating the agencies. This concept is started from using the logo branding of Ditjen Pajak RI. The logo as the sign has the characteristic by the blue and yellow colors. The representation of the strong, firm, and formal agency based on the law abiding principle is represented by square shape.

The element of synergy interpreted from this logo appearance is used as well for all materials of their policy socializations to the society. Tax-obligated can access the social media of Ditjen Pajak RI if needs tax services. Strating from *Facebook*, *Instagram*, *Twitter*, till *Youtube* has been provided with various tax materials. Tax material can be in form of recent information of regulations, payment and report deadline, and news of taxes.

Besides of it, in order to optimize influencing power on the content, then subject can collaborate with influence figures or people or commonly called as influencer. A communication planning can be optimal and strong if the value, message and brand are being impacted maximally. On “optimize” step, social media message can be different on every organization or company, it is due to the targeted audiences and the characteristic of varied social media. Brand ambassador strategy is used by Ditjen Pajak RI, because of one of the marketing strategies to bring the brand or the existence of the organization closer to the society so the closeness is establish emotionally (Noviyanti et al., 2017).

Merry Riana, a motivator and successful business woman, was chosen by Ditjen Pajak RI as the brand ambassador. This is purposefully done because of Merry Riana is considered close to the world of business, economy, and finance. The Profession of motivator is as well strengthened her presence with the purpose of motivating society to pay taxes as well as the marketing functions of Ditjen Pajak RI programs such as voluntary disclosure programme (in Indonesia PPS) and Annual SPT reporting.

In optimizing the content uploading schedules, Dijten Pajak RI only needs to upload content frequently with the interval time of approximately 1-2 days. The uploaded contents consider the prime time to upload content following the algorithm of each platform. The obtained Information related to the the interval time of uploading content is as stated as informant 4 said, “The contents uploaded *in a day are varied depends on the issues. Minimal 1 day 1 content per social media. Specific time to upload is adjusted with the prime time on each social media.*” It is as emphasized by informant 2 as well,

*“What is emphasized on the upload of Ditjen Pajak RI social mediais more to the content, even the target is to upload content daily. The content can be infographics or video which is certainly adjusted to the branding of Ditjen Pajak RI, then before getting uploaded, it is curated by me, informant 2. Meanwhile for the interaction, Taxmin do it just once a while to dilute the atmosphere with netizens.”*

Next in determining the type of uploadable contents of social media team, it must align with the tied regulations. Ditjen Pajak RI published the guideline book titled *The Management of Social Networking In Order To Educate and PR* which is aimed to guide the communication and so that the taxmins have defined duties and it is held accountable. The emerging hope is that the effective, efficient, and clear governance of social networking is created according to the communication guide of social networking. In the guideline book, there is the guideline of content selection. Type of content consists of educative content and PR.

Besides of it, Ditjen Pajak RI has agenda setting contents in order to both sustainably build public opinions of certain information, and influence societal decision making of the said information. There are regulated content to be published. The publishable content by means of social networking namely: newest tax regulations, received Ditjen Pajak RI awards, invitation to be tax-obligated, tax service interference information, tax technical guides, the encouraging activities for the increase of tax obedience and revenue, clarification or feedback of impacted news on Ditjen Pajak RI, and governmental institutional information.

Even though there are tied regulations, however, Luttrell (2015) stated that an organization has decided to use social media, then the organization itself can't be formal and rigid anymore, however it should be more humane and flexible in its message delivering. Composed narration in uploading a content is pretty light, unique, and touchy. As an example, when Ditjen Pajak RI educated on technical guide of how to re-print NPWP, where Ditjen Pajak RI narrated (in Indonesia) very uniquely and up to date namely, *“Mungkin karena suatu hal kartu NPWP hilang, rusak atau pengen ganti kartu baru. Tenang, #KawanPajak bisa melakukan cetak ulang kartu NPWP dengan mudah and cepat. Ingat ini khusus untuk NPWP yang hilang, bukan rasa sayang yang hilang”*. The displayed narration was considered serious but comical, so it can attract society.

Content uploaded by Taxmin followed the social media trend developments, one of them is using the concept *riding the wave*, namely when it makes use of and rides the growing issue by uploading content adjusted to the issue. It is in accordance with what informant 3 stated which is:

*“that what the purpose of social media content of Ditjen Pajak RI is to the public awareness in form of knowledge on taxes, as well as campaigning that Ditjen Pajak RI agency has informative, attractive and societally-close social media account. Besides of it, how we can reach all circles of societies by means of the up to date information. So for us (Ditjen Pajak RI) it is not necessary to catch up many amount of likes or follower, the important is how the*

*information from us reached to society technically by using comical, attractive and riding-the-wave content, so that it is so attracted societal attention”.*

There is theory called Agenda Setting theory and is the mass communication theory, it stated that the media enables to choose which issues are considered more important to be brought up publicly. This theory was popularized by on the research of McCombs and Shaw on 1972, they stated that broadcaster and editor has played big roles in creating the reality which its influences will enable to bring cognitive changes individually and societally to organize their thoughts and it is called agenda setting and mass communication functions (Littlejohn and Karen, 2006). In other words, agenda setting shape the important illustration or issue in society thought.

The underlying assumptions of the part of the research which is about the agenda setting theory are media concentrates on certain issues so it make society considered the issues is more important than other thing. In this case, media is not always reflected the reality, however filtered and formed it. The executed agenda setting of Ditjen Pajak RI is creating the *public awareness* of how important taxes for the country by emphasizing an issue considered more important to be seen, heard, read and trusted on mass media, in this case social media.

So it will be associated with the agenda setting theory, then agenda setting purpose on Ditjen Pajak RI social media content is to create public opinion guiding to the societal understanding of the obligations and benefits of taxes. Various ways have been executed by the PR of Ditjen Pajak RI in providing understanding to the society by means of sosialization and campaign on social media so that society is finding out what taxes are and their benefits (Junaedi, 2020).

As an example, when it is covid-19 pandemic happened, where every human activity is limited in order to decrease the viral spreading rate of covid-19 that cause not only the worsening of health sectors, but also the slughiness of economy sectors. to boost the businessmen and the economy of society, then various tax insentives are issued designated for both income recipient, SMEs, and business people includes, but not limited to, property and automotive sectors which then cause the negative stigma from the part of society that considered the tax insentives for property and automotive sectors are not targeted properly.

On the matter of emerging unrest, Ditjen Pajak RI responded by educating very often that is not only certain sectors that need to be boosted, beside by using agenda setting theory, Ditjen Pajak RI continuously display contents showing that from the paid taxes of society, there is direct benefit in handling the covid-19 pandemic namely by being provided the free vaccines sourced from the paid taxes.

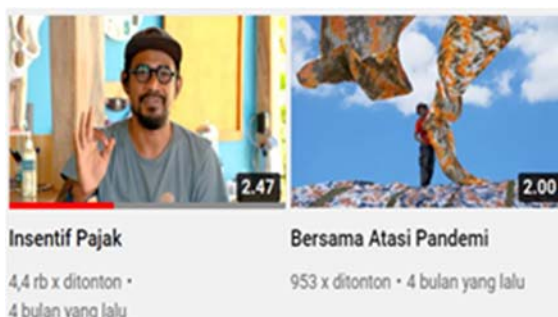


Image 2 Content of Ditjen Pajak RI with the theme of facing the pandemic condition

Source: Youtube of Ditjen Pajak RI

### “Manage” step

Third step in social media management is the “manage” step. Conversations on social media flows very quickly. Every growing issue can become viral shortly. On that matter, then it is important for social media manager to monitor the media in order to understand more on the growing issue.

On “manage” step, social media manager must be able to respond or act quickly (Luttrell, 2015). Because the fast response and this tactic will be the hopes for their audiences. Besides of it, by responding quickly, then negative issue can be handled as soon as possible. To ward the negative issue and creating good image on the institution or organization in managing social media,



then there are three things to be done on the “manage” step namely, social media monitoring, listen and learn, and take part in authentic conversation.

On Ditjen Pajak RI social media account, social media monitoring is executed still periodically by means of monthly reporting. The presented data on monthly report were in form of the increase of reach, engagement and followers. Monitoring was executed manually by using provided application on each platform, and was not using other applications of Tools Media Analytic. It showed that media monitoring on Ditjen Pajak RI social media is in order to fulfil the administrative duties.

Meanwhile in the listen and learn activities, it was executed on various social media platforms by seeing comments or direct messages. The *listen and learn* processes was as well executed manually by seeing public comments responding the uploaded contents. Generally, Twitter is the fastest one in responding from four of each analysed platform namely, Facebook, Instagram, Twitter, and Youtube. Bearing in mind that Twitter has the characteristic of presenting proper information by means of displaying trending or viral information. Twitter has the elements included, but not limited to, one that similar to email, instant messenger, SMS, blogging, RSS, social networking (Meladia et al., 2017).

To increase the public attention towards the contents on twitter then the hashtag selection is important. Hashtag is the keyword to filter any information preceded by the symbol (#) (Issak et al., 2018). It was seen from the questionnaire results that the well-known hashtag which increased the public awareness to pay taxes are #efiling, #ebiling, and #ayolaporpajak. So if hashtag was able to increase the opportunity for it to be read, then there is the opportunity to influence society in building awareness of paying and report their taxes so that in the end sharing experiences is emerged by followers on social media (Meladia et al., 2017).

In the engagement on a conversation of an issue or a certain topic (*take part in authentic conversation*), Luttrell (2015) stated that in media monitoring, it is needed to understand the matrix of the published uploads. Whether there is a message that need to be measured or managed first. With the existence of the media management systems, then occurred conversations can be easily monitored. The media management systems enables subject as well to send link, various messages, to respond public directly, and to measure the successful and failure of a content.

The matrix is the integral part in management the social strategies which can be both the effort overview and higher executive reports. At this step that is how the communicator nicely manage the social media. It is due to the conversation frequently and quickly occurred on social media. Therefore, the content quality is important to be continuously and nicely monitored. It is in accordance with Luttrell’s statement, he stated that media monitoring can calculate the results and understand the matrix that appeared on social media (Septyami & Zuhri, 2022).

In managing social media, it should consider not only related to the contents, but also related certainly to the human resource as the content manager and the taxmin from social media should be considered as well. The number of taxmin on the central managing of Ditjen Pajak RI social media under the auspices of Directorate of Counseling, Services, and Public Relations (P2 Public relation) is very limited as well, however Ditjen Pajak RI formed the taxmin on their vertical units where these center and unit taxmins are combined in the discussion group forum. So it is as stated as informant 2 said, “*Ditjen Pajak RI strategies are to increase the quality of our social media namely, preparing the reliable human resources and social networking facilities and infrastructure optimally and improving the social media managing team capacity and content quality.*”

### **“Engage” step**

In cultivating the engagement strategies probably is considered as difficult, however when the social media account owner found out its big benefits of the authentic engagement then the relation can be established. The last step is the “engage” step. The engagement activity is one of the purposes of social media usage, which is one of efforts of self-approaching to the stakeholders (Handayani, 2022).

At “engage” step, Ditjen Pajak RI social media was indirectly responding questions on comment sections. It is only twitter that is the quite most accommodated public questions from four of each analysed platform. Nevertheless, nevertheless, on those four social media, they have displayed information on the profile or bio which guiding public to referring to the official @kring\_pajak account on the matters of question and consultation, bearing in mind that tax field is broadest, as well as the types of questions that need to be grouped according to the specification of the regulations and the related applications of taxes.

There is a time when comments or question on the comment section is irrelevant with topic of the taxation content uploaded by taxmin at that time, so to avoid to broading the theme and to focus on the presented information, then questions and consultations are directed to the specific account, @kring\_pajak. The account itself is supporting channel account of the official Ditjen Pajak RI contact center, Kring Pajak. It is the helpline of 1500-200. By means of twitter, @kring\_pajak served various complains or question thrown by means of direct message or tweets. So in this case, the function of @kring\_pajak is as the support channel while the functions of Ditjen Pajak RI social media is more dominant as the information display and the central education about taxes and its activities.

One way to make social media engagement optimally achievable is by interacting with influencers as the third-party which can help out to provide information to the audiences by means of social media. The Information can be in form of both recommendation of product and invitation which can affect the public opinions (Hermanda et al., 2019). It is in accordance with the concept namely to be engaged in conversation with audiences and *influencer* as the most important of social strategies (Luttrell, 2015).

Beside Merry Riana, Ditjen Pajak RI took as well a few of influencers, public figures, national athletes, until artists in making them both as the community role model and as the their represented professional field for instances; Hotman Paris Hutapea as an icon of lawyer, Jonatan Christie as the representative of athlete, and Arifin Panigoro as the representative of businessman. In trying the engagement with public, certainly interaction between subject and their audiences must be established.

As for the “expression” which is expressed by means of Ditjen Pajak RI social media contents have built interaction guide for the Taxmin to the society with the provisions as follows:

1. Taxmin can communicate not only with formal languages to improve societal engagement:
2. The questions regarding on the tax general information are replied in accordance with the applicable taxation provisions and forwarded to the official account of tax information service:
3. The received complains is followed up referring to the related provision: and
4. The abovementioned interactions can be replied by taxmin by still considering the communication guide in the di Ditjen Pajak RI environment (Ditjen Pajak RI, 2020).

From the regulated interaction guides of Ditjen Pajak RI and in its implementation can be found out that taxmin is the main human resource for Ditjen Pajak RI social media management. Taxmins are loosened up by not undenyng the corridor of communication guide that is regulating. Taxmin can reply, comment, give feedback towards the society uploads, for instances when the viral of the outpouring of the heart of SMEs who got request letter from the tax office due to the turnovers that all this time have not been reported, Taxmin quickly responded by educatively commenting and referring to the provided consultation channel.

Even when video content “ganteng, review saldonya dong” where all netizens showed off their fantastic amount of their bank account was going viral in the world, Taxmin presented by commenting with a quite comical *punchline* “gantengnyaaa. (Followed by a heart sign).” That comment is concise but meaningful, where Ditjen Pajak RI wanted to show that Ditjen Pajak RI is a monitoring organization especially on fantastic income which its tax has not been reported yet. Meanwhile the public reaction at that time actually showed full support on Ditjen Pajak RI to monitor always netizens which have not exercised their tax obligations nicely.

From this can be summed up that education to cultivate public understanding can be done by casually interacting to establish closeness. Taxmin greeted and interacted with social media users gracefully and formally, but not rigidly. This is certainly aimed to establish connection and to open up communication barriers which so far it has looked rigidly for governmental agencies.

Taxmin of Ditjen Pajak RI social media usually called the society with a specific uniformed calling which is “kawan pajak,” it is aimed to create a sense of comfort and closeness with society, aligned with concepts of social solidarity which built by the tax awareness.

#### IV. CONCLUSION

From the analysis of governmental organization social media management strategies on Ditjen Pajak RI social media account according to the The Circular Model of Some theory, it can be theoretically summed up that all those four steps have been executed, even though there is still a step which is not optimal. The given guidance of Ditjen Pajak RI to the Taxmin and their social media account have aligned with the governance of ethics in making use of social media of governmental organization. So at the steps of “share”, “optimize”, and “engage”, taxmin has had basic reference in creating content and interacting inside of it.

Content created by taxmin is based on the planning practices with the appropriate considerations of the purpose which are education and PR. In its optimization, content is presented lightly and not rigidly as an example by using the riding the wave technique. The “optimize” step was so strongly seen strating from visual concept with the characteristic of Ditjen Pajak RI logo, cooperation with influencers, as well as various kinds of contents starting from the light content to educative content which wholly boils down to the agenda setting in building societal awareness.

At the “manage” step, “listen and learn” and “social media monitoring” are still executed manually according to the existed monitoring facilities on each platform. Certainly if there are other social media analytic tools which can help out to do that measurement, then social media will be easily monitored, for instance; in finding out both the most complaining public issue and which educative taxation themes are mostly taking the public attraction so that it can be the reference in determining the related contents, as well as become the input for the future policies. Besides of it, with the very detailed analysis, then evaluating the uploaded contents can easily be done.

The “Engage” step has been according to the standard of existed theory where the good relation not only with influencers, but also with the public figures as well as prominent people which can be the representatives of communities or certain professions that are supported the societal interactions. Taxmin have as well a certain greeting, namely “kawan pajak” to the society to self-approach to their audiences. On the matter of interaction on comments, questions, and complains between each provided platform are tend to refer to @kring\_pajak account, so the existed social media account is tend to be as the informational and PR media only, bearing in mind taxation topics are broadest and varied.

But in order to sustain the good image for the organization, The PR needs to respond quickly even further than that, *real-time* interactions is as well an important matter which at least it can prevent the negative issue and opinion to grow very broadly and quickly. Organization must be able to sustain the sustainable mutual communication in order to create the good public understanding. The author advised that the emerging comments should be still responded although the filling of the responses are in form of guiding to consult to @kring\_pajak accounts or even directives for contacting the closest tax service offices (KPP) so that society still feels of getting two-way interaction humanely.

Beside of the above advises, the presence of taxmin is a very crucial thing as well. Taxmin is the heart that pump the pulse of the dynamic social media activities. Therefore, training in the content quality improvement, adding personnels, as well as coaching related to the ethics of communication in interaction of social media is very important to be held periodically in order to avoid the occurrence of communication crisis.

Scientifically reviewed from communication science, Ditjen Pajak RI social media content have theoretically applied the communication science related to the latest theory of media which is the agenda setting and participatory culture targetting properly if reviewed from the theory of media on the sociocultural tradition where the hopes are societal behavioural changes are occurred in order to make them more understand, realize, and care in exercising their tax rights and obligation.

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