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Communication Patterns of Government Public Relation in the Digital Era: A Content Analysis on Twitter Account of the Directorate General of Taxes

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Abstract

The headway of information and communication technology has brought into the world a digital era with the emergence of new media such as Twitter social media. Nowadays social media is increasingly used by the community and can support various activities. This condition has also encouraged a new approach to public relations activities known as online public relations (online PR). This online PR activity is very important in addition to traditional PR activities, Grunig (2009) argues that new media has the potential to make public relations more strategic and global. Currently, Twitter is increasingly being used by government public relations, the Directorate General of Tax (DGT) public relations is no exception. But so far there has been no research related to aspects of communication patterns on DGT's official Twitter account, so research needs to be carried out as input and evaluation material. This study aims to determine the communication pattern based on Grunig and Hunt's public relations models in a message or tweet delivered by DGT public relations (Taxmin) on DGT's official Twitter account (@DitjenPajakRI) by referring to the research conducted by Waters and Williams (2011) at government agencies in the USA. The method used in this study is a quantitative method, with a content analysis approach. This study will analyze the content of tweets in the period of July-August 2018. The results of this study found that overall DGT public relation still relies on one-way communication rather than two-way communication. From 565 taxmin tweets, 70.3% public information, 15.8% two-way symmetry, 12.2% publicity, and 1.8% two-way asymmetry. These results indicate that DGT public relation has used all four public relations models together, although it is not yet ideal, which Taxmin is using public information pattern more than other communication patterns.

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are credited.

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1. Introduction

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The development of information and communication technology (ICT) has brought a digital era with the emergence of new internet-based media, such as social media



named Twitter. The rise of the social media usage by the public can be seen from the data of the Indonesian Internet Service Providers Association (APJII) regarding the penetration and behavior of Indonesian internet users in 2017. The penetration of internet users is 54.68% of the 262 million people of Indonesia. Then the use of the internet for the lifestyle aspect, the highest penetration is the use of social media by 87.13%.

According to John Vivian, the existence of new media such as the internet can go beyond the traditional media message distribution pattern, due to its interactive and real-time nature. Meanwhile, Nicholas Gane and David Beer characterized new media terms as network, interactivity, information, interface, archive, and simulation (Nasrullah, 2016). The presence of new media such as social media has affected daily activities, including the activities of public relations (PR). Public relations activities in establishing relationships with audiences using internet media are known as online public relations or e-PR. This online PR activity is very important in addition to traditional PR activities, Grunig argues that the new media enables public relations to be more global, strategic, interactive, dialogical and socially responsible (Grunig, 2009).

The Directorate General of Taxes (DGT), a government institution under the Ministry of Finance, has implemented communication strategies in the digital era through online PR activities. Social media that is utilized by DGT public relations as a means of online PR are Twitter, Instagram, Facebook, and YouTube which are used as a means to convey information about taxation, especially to reach millennial generations (digital natives). This research is focused on DGT's Twitter account under the name @DitjenPajakRI, because Twitter gets the attention of strategic communicators such as government public relations because of its ability to improve communication campaigns, and Twitter is a foremost online social media for public relations efforts (Waters & Williams, 2011).

The excellent theory of public relations emphasizes that public relations practitioners must focus on involvement and two-way communication to optimize the potential of long-term relationships with the public and other stakeholders (Grunig, 2009). The communication pattern on Twitter is ideally in line with the characteristics of the new internet-based media, Web 2.0, which is interactive two-way communication. But previous studies show that even with new media government organizations still rely on one-way communication rather than interactive and dialogical two-way communication (Waters & Williams, 2011). Today, Twitter is increasingly used by government public relations, but Twitter-related researches on government organizations are still relatively few, especially those that use Grunig and Hunt's public relations models. So authors are interested in examining the pattern of communication via Twitter by government



public relations in Indonesia, especially DGT public relations, with reference to research conducted by Waters and Williams (2011) on government agencies in the USA.

This study aims to explain communication patterns of DGT public relations through content analysis of tweets on DGT's Twitter accounts with Grunig and Hunt's public relations model approaches, such as (1) publicity/press agents, (2) public information, (3) two-way asymmetries, and (4) two-way symmetrical.

1.1. Government public relation

In accordance with the International Public Relations Association (IPRA), Public Relations is a sustainable and planned management function in public and private organizations and institutions, to obtain and maintain understanding, sympathy, and support from the public and other stakeholders, or maybe by evaluating public opinion about their policies and procedures, to get more information on their common interests (Sari, 2012). Meanwhile, specifically for public relations in government organizations, Dan Lattimore argued that government public relation is a management function that helps objectives define objectives and philosophies while also helping organizations to meet the demands of public and other constituents (Suprawoto, 2018).

Government public relations definitions or limitations are also listed in several government regulations, among others based on the Minister of Administrative and Bureaucratic Reform Regulation No. 55 of 2011 concerning General Guidelines for Media Relations in the Government Agencies, stated that government public relations is a public relations agency and/or government public relations practitioners which performs management functions in persuasive, effective, and efficient information and communication area, to create harmonious and mutually beneficial relations with the public through various means of public relations in order to create positive image and reputation of government agencies.

In the current digital era, DGT views the internet and social media as a new means to expand the number and reach of taxpayers, deliver tax information and news, and other efforts to achieve a tax-comply and tax-aware society. DGT Public Relation is also required to follow the development of the current era, then a new role emerged, namely the Office Social Media Admin, also known as Taxmin. The main task of Taxmin is to manage DGT social media accounts from the aspect of content. Taxmin has tasks started from designing content, determining the time to upload the content, to answering questions and comments from followers.



1.2. Four model of public relation

James E. Grunig from the University of Maryland with Todd Hunt from Rutgers University identified communication models conducted by the organization in establishing relations with the public, by developing four public relations (PR) models introduced in 1984 in his book "Managing Public Relations" (Butterick, 2013). Grunig and Hunt's work echoes the previous work of Edward Bernays in his book "Crystallizing Public Opinion" (1923) which suggested that effective public relations required two sides to the goals and objectives of an organization that could always predict the growth of public trust and personal interests. Until now, Grunig and Hunt's public relations models has been widely quoted by PR scientists and practitioners (Kriyantono, Amrullah, & Destrity, 2017).

The fourth definition of Grunig and Hunt's public relations traditionally (Ruliana, 2016) and its term of Twitter (Waters & Williams, 2011), namely:



1. Press agent or publicity model

Press agent is a one-way asymmetrical model, which is a one-way communication pattern from the organization to the public. This model uses persuasion and manipulation to influence and convince the audience to behave in accordance with organization expectation, by spreading emotional messages to attract attention and interest. In Twitter, this model is shown by words that are interesting, attention-seeking, and conveying various positive and negative emotions.

2. Public information model

Public information is a one-way symmetrical model, which is the organizations focus more on delivering selected information to the public, trying to issue material and accurate messages. This model uses a kind of press releases and similar techniques in delivering messages and information, while these PR practitioners are often referred to as the in-house journalist. In Twitter, this model consists of sharing information from organizations and other sources, delivering ongoing activities, and reminding followers of upcoming activities.

3. Two-way asymmetrical model

This model uses two-way communication patterns by paying attention to public feedback but more directly to influence the public to adjust to the organization and not vice versa (imbalanced). This model also uses persuasion in influencing audiences but does not use research to determine stakeholder desires about the organization. In Twitter, this model is shown by collecting information from the public and then used to develop messages that will be sent back to the public. This model is easy to adjust to Twitter, such as surveys or polls to find out public opinion about a particular topic and to request feedback for future updates.

4. Two-way symmetrical model

This model uses a two-way communication pattern that uses communication to negotiate, to resolve conflicts, and to build mutual understanding between organizations and their stakeholder. This model is an ideal model of public relations because it prioritizes dialogue with the public and focuses on building relationships and mutual understanding, which is an excellent theory of public relations. In Twitter, this model represents rightful conversations to resolve conflicts or build mutual understanding between organizations and their followers.



1.3. Online public relation

The development of technology and the changing situation and condition of the community gave birth to a new approach in public relations area called e-PR (electronic public relations), which is a way of doing public relations to connect with the audience using internet media. In Indonesia, e-PR is often known as online public relations (Sari, 2012). Online PR is a unique way to promote an organization, product or service, to increase visibility in a virtual environment. By using online PR, the audience has the opportunity to interact with the organization and to receive immediate responses, effective and mutually beneficial communication (Petrovici, 2014). Cutlip and Center (2009) argue that future public relations can directly reach their audience, can establish one-to-one relationships quickly and interactively, more flexible and economical than in the real world or offline PR (Ruliana, 2016).

DGT has regulated communication on social media through the Circular Letter of Director General of Taxes Number SE-17/PJ/2017 concerning Communication Guidelines in DGT, covering DGT communication principles, such as (1) integrity, (2) validity of information, (3) efficiency, (4) transparency, (5) responsiveness and non-discrimination, (6) compliance, and (7) confidentiality. The scope of the regulation includes guidance in (1) internal communication, (2) external communication, (3) communication through social networks, and (4) communication on crisis management. On the communication guidelines section through social networks, it is stated that communication through social networks utilizes information technology to communicate. These social networks can be in the form of social media, citizen journalism, blogs, forums, and mailing lists.

Guidelines for communication through social media in DGT follow the provisions that are obliged to (1) understand the code of conduct of DGT employees, (2) understand the consequences that can affect reputation and authority of DGT or him/herself, (3) consider electronic information and/or documents posted will not do any harm to DGT, individuals and other parties, and (4) maintain the confidentiality of social networking passwords. The guidelines also mention the types of information that can and cannot be published on social media.

Currently, DGT public relations focus on 4 social media platforms such as Twitter, Instagram, Facebook, and YouTube. Social media is used to reach today's taxpayers dominated by millennials generation. However, this research is limited only to DGT's Twitter account managed by DGT headquarter public relations with the account name @DitjenPajakRI.



1.4. Social media and twitter

Social networking sites or often referred to as social media (such as Facebook and Twitter) are media used to publish content (such as profiles, activities, or even opinions of users) and as a media that provides space for communication and interaction in networking sites in the cybersphere (Nasrullah, 2016). Boyd (2009) described social media as a collection of software that allows individuals and communities to gather, share, communicate, and in certain cases collaborate. Social media has the power of user-generated content (UGC) where content is generated by users, not by editors such as in mass media institutions (Nasrullah, 2017).

In addition, the Chartered Institute of Public Relations (CIPR) defines social media similar to websites, online tools, and other interactive communication technologies which enable users to communicate with each other such as by sharing information, perception, and attentiveness. Social media is also often defined in narrow terms (Papasolomou & Melanthio, 2012).

Microblogging service Twitter is the most widely used social media application by public affair on behalf of government institutions and politicians, which allows users from all over the world to share 140 characters messages in real-time (Waters & Williams, 2011). Strategic communication practitioners instantly use Twitter in public relations, advertising, and marketing campaigns, because it enables users to easily share information directly to other sites through hyperlinks (Stelzener, 2009).

Twitter is a social media that was first launched on July 2006 under the name "twttr". Twitter combines two formats, namely social networking media and microblogging (Rumata, 2017). The high popularity of Twitter has caused its service to be used for various purposes in various aspects, for example as a means of protesting, political campaigns, learning facilities, and as an emergency communication medium.

2. Methodology

The method used in this research is a quantitative method, with a descriptive content analysis. Content analysis is a research technique to draw conclusions from the texts (or other meaningful things) into the contexts of their use, which can be replicated and valid (Krippendorff, 2004). The descriptive content analysis is a content analysis that is intended to describe in detail a particular message and describes the aspects and characteristics of a message (Eriyanto, 2011).



This study analyzed tweets using Grunig and Hunt's communication pattern model of public relations and categorization refers to research conducted by Waters and Williams (2011) on government agencies in the USA, specifically:

- 1. One-way models of public relations
 - (a) Publicity/Press agentry
 - i. Use of emoticons to express emotion
 - ii. Use of words that express emotion
 - (b) Public information
 - i. Providing updates and announcements from the DGT
 - ii. Providing information and reports from other users
- 2. Two-way models of public relations
 - (a) Two-way asymmetry
 - i. Asking for specific feedback
 - ii. Asking for participation
 - iii. Asking to become involved with the DGT
 - (b) Two-way symmetry
 - i. Using publicly posted messages
 - ii. Mention other Twitter users without trying to get involved in the conversation
 - iii. Using a conversation to resolve conflict or to build mutual understanding

The research data is tweets or messages delivered by Taxmin on DGT's official Twitter account, @DitjenPajakRl, which can be accessed on the Twitter application on a smartphone, or accessed at www.twitter.com/DitjenPajakRl. Tweets used in this study are tweets from July to August 2018 with a total of 565 tweets. Reliability test is done by the reliability intercoder approach, by concluding the results of the first and second coder, then calculating the reliability coefficient value (Eriyanto, 2011).

3. Result and Discussion

3.1. DGT twitter account profile

Public Relations DGT who served as Taxmin used Twitter as an online PR tool to reach modern taxpayers and to convey tax information and news. The Twitter account in the

public relations office of DGT, @DitjenPajakRI, was created in April 2012 and has tweeted of 17.1 thousand. At the time of this research, the @DitjenPajakRI account has 85.8 thousand followers who are often called "Kawan Pajak" (https://twitter.com/ditjenpajakri, 01/10/2018).



Figure 1: Profil Akun Twitter @DitjenPajakRI.

DGT Twitter Account is managed by DGT public relations who serves as Office Social Media Admin or Taxmin who delivers information and news about taxation, by adopting a relaxed and informal style of communication, so that the atmosphere is more friendly. According to the Director of Services, Counseling and Public Relations (P2 Humas), the institution deliberately implemented a relaxed communication style on Twitter to be more interactive to the Twitter user community (CNN Indonesia, 05/09/2017).

3.2. Reliability test

Neuendorf proposed the number of study units used to test the reliability of at least 10% of the total population of the study unit (Eriyanto, 2011). Tweets on DGT's Twitter account were randomly selected as samples for reliability testing, 10% of 565 tweets, 57 tweets. From the results of the reliability test, the coefficient of reliability (CR) is 87.72%. This value is above the acceptance threshold value that is often used for category reliability



testing by 75%. Thus, it can be concluded that the level of categorization made has reached a level of reliability and trust (Kriyantono, 2008).

3.3. The result of communication pattern of tweets

This study explains the communication pattern of Taxmin of @DitjenPajakRI account, through the Grunig and Hunt's public relations models. Of the total 565 encoded tweets, 397 tweets (70.3%) are public information, 89 tweets (15.8%) are two-way symmetry, 69 tweets (12.2%) are publicity/press agents, and 10 tweets (1.8%) are two-way asymmetry.

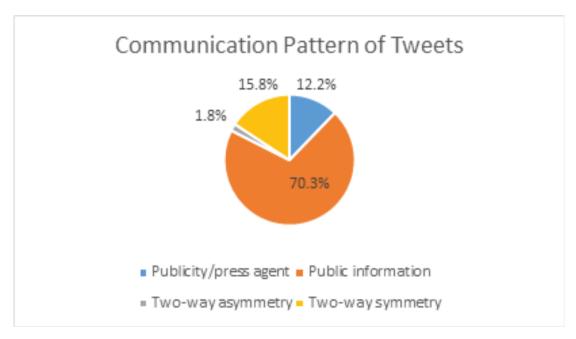


Figure 2: Pie Chart of the Communication Pattern of Tweets.

3.3.1. Public Information

Public information placed first with a total of 397 tweets (70.3%), consisting of 223 tweets (56.2%) are providing information and reports from other users and 174 tweets (43.8%) are providing updates and announcements from the DGT, as shown in graphs 2 and 3.

Because technical activities that have direct contact with taxpayers are at DGT vertical working unit level, Taxmin at DGT's headquarter delivers more tweet about information and reports from activities and news from DGT vertical working unit (at the regional offices of DGT, tax offices, and Tax Service, Dissemination, and Consultation Office (KP2KP)). Each working unit also has a local Twitter account managed by Taxmin in the

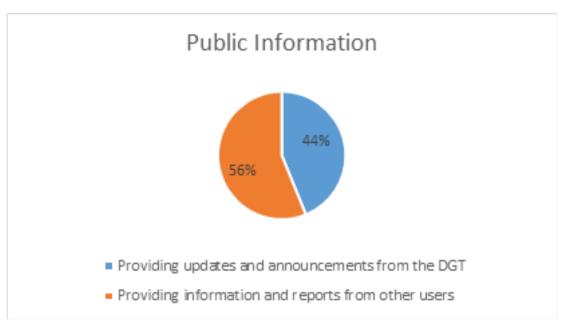


Figure 3: Pie Chart of the Public Information.

working unit. Taxmin at the headquarter delivers information and reports by retweeting and retweeting with comments from working units.

Although technical taxation is mostly carried out in working units, DGT's headquarter public relations is equally important in building DGT's image and in growing public trust in DGT. In providing updates and announcements from the DGT, Taxmin of DGT's headquarter delivers national information, reports, and news with a direct tweet.

Example of the direct tweet on July 10, 2018 "#LIVE Direktur Jenderal Pajak menggelar Media Briefing Juli 2018 untuk awak media di Kantor Pusat DJP. Siaran langsungnya bisa disimak di tautan berikut", this tweet came with the DGT Facebook account link.

Another example, tweet on August 14, 2018 "#LIVE #MenkeuSMI memberikan paparan kunci pada acara Kumpul Nasional Taxmin di Auditorium Cakti Buddhi Bhakti, Kantor Pusat Direktorat Jenderal Pajak. #KumpulTaxmin #AsianGames2018 #PajakKitaUntukKita" which came with a photo of the event. In addition, it was still in one thread, tweet "#LIVE Ibu Menkeu berpesan bahwa Taxmin sangat menentukan virus apa yang akan disebarkan. Taxmin seluruh Indonesia wajib menyebarkan pesan dan energi positif dengan konten dan idealisme yang bagus. Sebarkanlah pesan dan energi positif. #KumpulTaxmin #PajakKitaUntukKita".

From these tweets, it also can be seen that Twitter's superiority in conveying information and news because it cannot be separated from the existing functions on Twitter include posting content in the form of links and photos. Beside that there is also the



ability to make a thread or thread function and the popular hashtag function (#) which can become worldwide trending topics that keep up to date on Twitter services.

3.3.2. Two-Way Symmetry

The second place is two-way symmetry with 89 tweets (15.8%), consisting of 59 tweets (66.3%) using publicly posted messages, 19 tweets (21.3%) were using a conversation to resolve conflict or to build mutual understanding, and 11 tweets (12.4%) were mention other Twitter users without trying to get involved in the conversation, as shown in graphs 2 and 4.

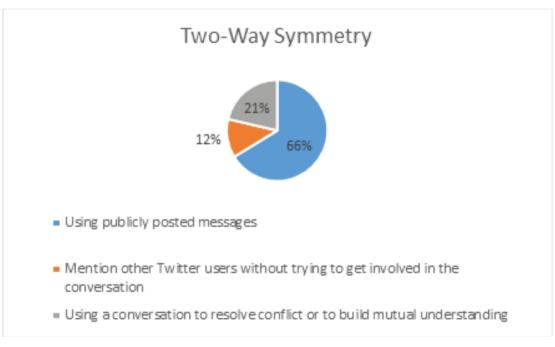


Figure 4: Pie Chart of the Two-Way Symmetry.

In two-way symmetry communication, Taxmin delivers more tweets that try to answer followers' questions by using the @-reply function, or using retweet with comment function so that Taxmin's answer to one of the followers can generally apply to other followers. While using a conversation to resolve conflict only have a few application because information from Taxmin is general in nature so there are rarely problems or conflicts that need to be resolved. Taxmin will mention the @kring_pajak account (DGT call center Twitter account service) for technical and specific questions and complaints.

Examples of the tweet using publicly posted messages, tweet on August 10, 2018 "Hai, Kak. Kakak bisa mengurus EFIN Orang Pribadi di KPP mana saja. Silakan langsung ke KPP terdekat di lokasi Kakak sekarang ya. Atau bisa juga meminta EFIN melalui



@kring_pajak", which is a retweet from a follower's tweet @Nanasmandu "@DitjenPajakRI min tanya dong kalo kita udh pernah bikin npwp tapi belum pernah laporan karena ga punya efin sedangkan saya skrg tinggal di luar kota dan buat balik ke kota asal di hari kerja itu sulit. Kira2 ada solusi lain ga selain harus urus efin di kota asal? Terima kasih".

According to the excellent theory of PR, two-way symmetrical is an ideal model because it prioritizes dialogue and mutual understanding. But Taxmin only applied this model a little because the @DitjenPajakRI account emphasized general public relations and taxation socialization. Unlike the @kring_pajak account, it is more possible to implement a conversation to resolve conflict or to build mutual understanding.

3.3.3. Publicity

The third place is 69 publicity tweets (12.2%), consisting of 66 tweets (95.7%) are the use of words that express emotion and 3 tweets (4.3%) are the use of emoticons to express emotion, as shown in graphs 2 and 5.

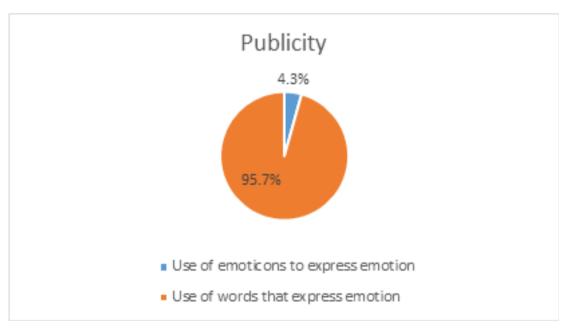


Figure 5: Pie Chart of the Publicity.

In publicity communication, Taxmin delivers more tweets using words that are exciting, attention-seeking, and express emotion. Percentage of publicity (12.2%) is not much different from the two-way symmetry (15.8%), this publicity is relatively large because in August 2018 there was the 2018 Asian Games event held in Jakarta. Taxmin also watched live matches, then shared and delivered tweets to followers with some intermezzo tweets about taxation. Researchers assess this as Taxmin communication



strategy so that tweets can stay up-to-date and relevant with the hottest topics at the time, but too many tweets are express emotion-related events.

Example of the tweet that use of words to express emotion on August 22, 2018 "#LIVE Set ketiga yang sungguh mendebarkan, rally-rally panjang yang membuat hati dagdigdug membara. Ayo Jo yang sabar meladeni permainan Chen Long, jangan terpengaruh, begitu ada celah langsung SATSET!".

Of the total 69 publicity tweets, in August 2018 there were 59 tweets expressing emotion (1 tweet use emoticons and 58 tweets use of words), while in July 2018 only 10 tweets express emotion (2 tweets use emoticons and 8 use of words). Authors argue that publicity or press agent communication patterns should not be used a lot, because this model is the lowest in the ideal level in the PR model.

3.3.4. Two-Way Asymmetry

The last place is two-way asymmetry with 10 tweets (1.8%), which consists of 5 tweets (50%) is asking to become involved with the DGT, 3 tweets (30%) are asking for specific feedback, and 2 tweets (20%) are asking for participation, as shown in graphs 2 and 6.

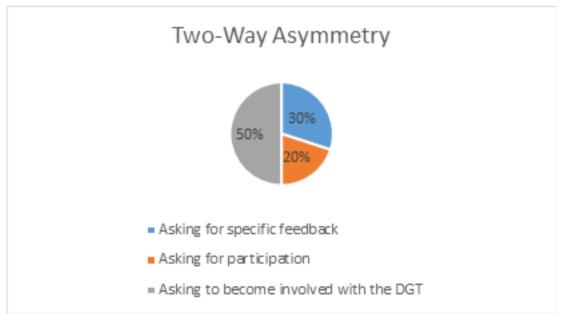


Figure 6: Pie Chart of the Two-Way Asymmetry.

Example of tweet asking to become involved with the DGT, on July 18, 2018 "#Kawan-Pajak yang di Palembang apakah sudah berkunjung ke venue #AsianGames2018 di kompleks Jakabaring? Terima kasih untuk para pembayar pajak karena venue ini antar lain dibangun menggunakan uang pajak yang #KawanPajak bayarkan".



Taxmin rarely delivers tweets in two-way asymmetry communication. Out of the 10 tweets of this model, half of them are Taxmin delivers more tweets asking to become involved with the DGT. As for direct tweets (those who don't reply or retweet with comments) which are asking for specific feedback and asking for participation in a survey or poll also come with a small amount. Even though Twitter provides a poll function, where the user submits a poll, then their followers can choose their opinions and immediately see the result of the current poll.

4. Discussion

Through the content analysis of tweets by @DitjenPajakRI for 2 months (July-August 2018), the results of this study found that overall Public Relations of DGT (Taxmin) still relies on one-way communication rather than two-way communication.

Comparing with the results of research conducted by Waters and Williams 2011 (of which 1800 tweets samples) from government agencies in the USA, 85.6% public information, 42.3% two-way symmetry, 28.9% two-way asymmetry, and 22.4% publicity, the results of this study (of which 565 Taxmin tweets) are 70.3% public information, 15.8% two-way symmetry, 12.2% publicity, and 1.8% two-way asymmetry. Taxmin is dominant in using public information models, similar to the results of previous studies by Liu & Horsley (2007) and Glenny (2008), where the model of public information is most often connected with government relations tasks (Waters & Williams, 2011).

Although Grunig (2008) suggested that two-way symmetrical communication is a matter that must be sought by public relations practitioners, all four public relations models can be used in line and can be used together (Waters & Williams, 2011). This study also shows that Taxmin has used all four public relations models together although it is not yet ideal.

5. Conclusion

Based on the overall results and discussion, online public relation activity is a strategic public relations communication in the current digital era. Twitter as an online public relation tool can be relied by DGT public relations on expanding the number and reaching of Taxpayers in an effective and efficient way, in order to realize a tax-comply and tax-aware society.

In Twitter, mostly Public Relations of DGT (Taxmin) still relies on one-way communication rather than two-way communication, resulting 70.3% public information, 15.8%



two-way symmetry, 12.2% publicity, and 1.8% two-way asymmetry. This result shows that Taxmin has used all four public relations models together and Taxmin is using public information pattern more than other communication patterns.

5.1. Limitation of the research

This study is limited to only tweet @DitjenPajakRI for 2 months (July-August 2018) and only aspects of the communication pattern according to the Grunig and Hunt's public relations models. This study is also limited to the DGT Headquarter Twitter account, Authors have not been researching or comparing with other government agency Twitter accounts.

5.2. Future research

Further research is recommended to examine other aspects such as the purpose of tweets and feedback of tweet from followers. In addition, it is advisable to compare the communication model in a tweet on the @DitjenPajakRI account with the @kring_pajak account, or compare it with the Twitter accounts of other government agencies (DGT vertical working units, working units under the Ministry of Finance, and other government agencies).

In terms of research methods, further research is recommended to use a mixed method to find more comprehensive results. After researching using the content analysis approach, then research is conducted using other approaches such as case studies through in-depth interviews.

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