Abstract—The society's need for high information has impacted the development of information and communication technology, resulting in the emergence of new internet-based media such as social media Twitter. The situation encourages a new approach to public relations activities to build relationships with audiences, through activities called online public relations. This research discusses Twitter as a tool of online public relations at the Directorate General of Taxes. This study aims to (1) analyze the contents of messages or tweets on @DitjenPajakRI Twitter accounts, viewed from the aspect of purpose and feedback of tweet, and (2) examine the association between the purpose and feedback tweet. The method used in this research is quantitative method with content analysis. The results showed that (1) on the association between the purpose and the feedback of tweet, the highest value is purpose of tweet at sharing of activities and events with high feedback, (2) there is a significant association between purpose and feedback of tweet.

Keywords—online public relation; government public relation; Twitter

I. INTRODUCTION

Increasing need for information in human life has impacted a rapid growth in the development of information and communication technology (ICT). The development of ICT brought a new era called cyber era, including the emergence of new internet-based media such as social media. Currently the use of social media among the community is increasingly prevalent, based on data from the Association of Indonesian Internet Service Providers (APJII) on the penetration and behavior of Indonesian internet users in 2017. Of the 262 million total population of Indonesia, there are 143.26 million people (54.68%) as internet users. Internet users are dominated by the total population of Indonesia, there are 143.26 million people. Internet Service Providers (APJII) on the penetration and prevalent, based on data from the Association of Indonesian Media is an important tool in mass communication, as a channel for delivering messages to the public. According to John Vivian, the existence of new media such as the Internet can go beyond the pattern of dissemination of traditional media messages, because it is interactive and real time. Meanwhile, Nicholas Gane and David Beer suggested new media characteristics with terms of network, interactivity, information, interface, archive, and simulation [1]. The presence of new internet-based media such as social media has an effect on daily activities, public relations activities are no exception. Public relations activities in establishing relationships with audiences using internet media is known as online public relations (online PR). This online PR activity is very important in addition to traditional public relation activities, Grunig argues that new media has the potential to make public relations more global, strategic, two-way and interactive, symmetrical or dialogical, and socially responsible [2].

The Directorate General of Taxes (DGT) is a government institution under the Ministry of Finance, which plays an important role in tax revenues. In this era of cyber, DGT has implemented communication strategy on online PR activities on DGT Public Relations. Social media that PR of DGT used as a means of online PR are Twitter, Instagram, Facebook, and YouTube. Social media is used as a means to convey information about taxation, especially to reach millennial generation. But this research is focused on DGT Twitter account, under the name of @DitjenPajakRI, because this account is the most frequently used by PR of DGT compared to other social media. In addition, research on Twitter accounts of public relations in the government sector is still relatively rare. Existing researches have been largely done in terms of personal Twitter accounts such as regional heads and prominent figures.

Based on the background stated above, authors are interested to discuss the use of Twitter as a means of online PR, by analyzing the contents or tweets of Twitter account of @DitjenPajakRI viewed from the aspect of purpose and feedback of tweet from its followers. This research is also conducted to examine the association between the purpose and feedback of tweet.

II. RESEARCH METHOD

The method used in this research is quantitative method with content analysis. Content analysis is a research technique for making replicable and valid inferences from texts (or other meaningful matter) to the contexts of their use [3]. Content analysis in media research tradition can be regarded as the longest established method of text analysis of text among other methods. This method basically refers to a method that focuses

311
on the contents of text that can be calculated clearly and directly, and as a formulation for the relative and absolute frequencies of word per text or surface unit. In practice, content analysis techniques require syntactic, semantic, or pragmatic, but at least try to calculate this category with a classification frequency survey [1].

The research data is tweets or messages delivered on DGT Official Twitter Account, @DitjenPajakRI which can be accessed on Twitter application on smart phone, or accessed at www.twitter.com/DitjenPajakRI. The population of this study is the overall tweets on @DitjenPajakRI. The samples taken are tweets in March 2018 with a total of 360 tweets, as March is the peak of the reporting of the Personal Annual Tax Return. The sampling technique used in this study is purposive sampling, in which the researcher purposely chose a sample or a certain period on the basis of scientific considerations. Reliability test is done with intercoder reliability approach, by comparing the results of the first and second coders, then calculating the value of reliability coefficient [4].

This study analyzes the tweet from the aspect of purpose of tweet and feedback from the follower. Purpose of tweet variables consist of four categories: (1) sharing of information and tax education, (2) sharing of messages and opinions, (3) sharing of activities and events, and (4) promoting participation. Feedback from follower can be a retweet, favorite, or reply. The feedback variable consists of three categories: (1) low feedback: tweet gets 0-1 feedback type, (2) medium feedback: tweet gets 2 types of feedback, and (3) high feedback: tweet gets all 3 types of feedback.

Content analysis in this research using explanatory approach, where content analysis is not only meant to describe facts and symptoms but also to test certain hypothesis. Test of difference is done in each category that is purpose of tweet category and feedback of tweet category, to find out the significant difference in that category. Correlation test is done to find out the association between purpose of tweet and feedback from follower.

III. LITERATURE REVIEW

A. Public Relation and Government Public Relation

The definition of Public Relations (PR) is very diverse. A PR definition should help us understand what PR is and what it does, and how it relates to other organizational activities [5]. According to International Public Relations Association (IPRA), Public Relation is a management function, of a continuing and planned character, trough which public and private organizations and institution seek to win and retain the understanding, sympathy, and support of those with whom there are or may be concerned by evaluating public opinion about themselves, in order to correlate, as far as possible their own policies and procedures, to achieve by planned and widespread information more productive fulfillment of their common interests [6]. While the specific definition for public relations in government organizations, Dan Lattimore suggests that government public relations is a management function that helps the objectives define objectives and philosophies while also helping the organization adapt to its demands of constituencies and environment [7].

In addition, the definition or limitations of government public relations are listed in some government regulations, such as, based on the Regulation of the Minister of Administrative Reform and Bureaucratic Reform No. 55 of 2011 on General Guidelines on Media Relations in the Government Agencies Environment, stated that public relations is a public relations agency and/or government public relations practitioners that performs persuasive, effective, and efficient management functions in the field of information and communications, to create harmonious and mutually beneficial relationships with the public through various means of public relations in order to create a positive image and reputation of government agencies.

The purpose of public relations in general is to create understanding (mutual understanding) between the organization with the public, to build organization image, to build favorable public opinion, and to form goodwill and cooperation [8]. In particular, government PR's objectives are (1) democratic purposes: with media relations, public reporting, and responsiveness to the public as citizens, (2) pragmatic purposes: with responsiveness to the public as clients and clients, and public outreach as public education and public service campaign, and (3) political purposes: with increasing public support. [9].

B. Online Public Relation and Social Media

Technological developments and the changing circumstances of society have given birth to a new approach to public relations work called E-PR (electronic public relations). E-PR is a way that is done by public relations to establish relationships with audiences using the internet media. In Indonesia, E-PR is often known as Cyber Public Relation or Online Public Relation [6]. Online public relations may constitute a unique way of promoting an organization, its products or services, enhancing visibility in the virtual environment. "The new PR" is the fundamental vector of communication that offers considerable advantages. By means of online public relations, the effective and mutually advantageous communication being possible [10].

Online PR activities should stay in line with offline PR, although many opinions consider cyber media is more superior than offline PR. One of them according to Grunig, many practitioners have simply transferred their traditional media skills and techniques to digital media, the new fascination with social media promises to have positive consequences for the public relations profession. If the social media are used, they will inexorably make public relations practice more global, strategic, two-way and interactive, symmetrical or dialogical, and socially responsible [2].

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 user opinions) and as a medium that provides space for communication and interaction within a networking site in a cyber sphere [1]. The Chartered Institute of Public Relations (CIPR) define social media as the term commonly given to websites, online tools, and other interactive communication technologies interests. Social media are often defined in narrow terms [11].
C. Twitter

This research is focused on Twitter. Twitter is the most used social media by DGT publicist, because the flow of information on Twitter is considered the fastest than any other social media. Twitter is a social media that was first launched in July 2006 under the name "twtr". Twitter combines two formats of social networking and micro blogging media formats [12]. Twitter is a real-time network that allows users from across the globe to share information through private accounts that are organized chronologically on a particular user's account. Twitter users are restricted to use only 140 characters [13].

According to Wikipedia [14], since its launch, Twitter has become one of the ten most visited sites on the Internet, and has been described as the "the SMS of the Internet". The high popularity of Twitter caused this service has been used for various purposes in various aspects, for example as a means of protest, political campaigns, learning tools, and as an emergency communication media.

D. Purpose of Tweet

Purpose of tweet categories are adopted from earlier researches, specifically Sobaci and Karkin’s in 2013 and Wahyuningtyas’ in 2017 [15], i.e.:  

- **Sharing of Information and news**: Tweet that contains information and news about public services and/or activities held by the organization.
- **Education**: Tweet with content that contains knowledge so as to promote society.
- **Sharing of activity and location**: Tweet that contains about the information of organization activity being done and/or location of activity access.
- **Private messages**: Tweets containing private messages like birthday anniversaries, National day, and so on.
- **Sharing of Personal opinion and views**: Tweets containing personal opinions and views on issues, activities, or organizational policies.
- **Promoting participation**: Tweets containing messages describing promotions and expecting community participation in programs or policies implemented by the organization.

Those categories in this study were modified and adapted to the purpose of message in PR of DGT that is (1) sharing information and education of taxes, (2) sharing opinion and message, (3) activity and event sharing, (4) promoting participation.

E. Feedback of Tweet

One of the most frequently cited communications characterizations was proposed by political scientist Harold Lasswell in 1948. Lasswell gave a general overview of communication, which developed well beyond the limits of political science. Lasswell said that the communication process can be explained very well by a simple statement "Who says what to whom on what channel with what impact" [16]. Wibur Schramm adds that listeners or recipients do give feedback. Feedback is the response to the message. It can be verbal or non-invasive and can be intentional or unintentional. Schramm also emphasizes that communicators create and interpret messages according to personal experience [17]. Wood who adopted Schramm model with interactive communication model, where the message sender (communicator) and the recipient of the message (communicant) participate actively.

The feedback category of tweets was adopted from previous research, Suryanto’s in 2015 and Wahyuningtyas’ in 2017 [18], i.e.: (1) low feedback: tweet with 0-1 feedback type, (2) medium feedback: tweet get 2 types of feedback, and (3) high feedback: tweet get 3 types of feedback.

IV. RESULTS AND DISCUSSION

A. DGT Twitter Account Profile

DGT's Public Relations use Twitter as an online public relations tool, specifically to reach out to millennials. Twitter is the most used social media by DGT Public Relations to deliver messages and information about taxation, due to the uniqueness of Twitter in spreading the messages. DGT Twitter account is @DitjenPajakRI, with the number of followers as many as 83.3 thousand followers who are often called as "Kawan Pajak".

![DGT Twitter Account Profile](image)

Quoted from the website of CNN Indonesia [19], it is reported that through the official Twitter account, the DGT calls its account administrator with Taxmin. Taxmin then manages DGT accounts to provide socialization of the tax sector, for example explaining how to register Taxpayer Identification Number (NPWP). Like a social media account manager who communicates casually and tends not to be formal to citizens, DGT has apparently adopted the communication style. It's just that tax explanation given by Taxmin wrapped with a more relaxed communication style, so that the atmosphere is more fluid. According to the Director of Services, Counseling, and Public Relations ("P2Humas"), the institution deliberately apply the style of relaxed communication on Twitter to be more interactive to the community of Twitter users.

B. Reliability Test

Neuendorf proposed that the number of study units used for reliability test is at least 10% of the total study unit population [4]. Tweets on DGT’s Twitter account are randomly selected as
a sample for reliability test, as much as 10% of 360 tweets of 36 tweets. From result of reliability test, obtained value of reliability coefficient equal to 88.89%. This value has been above the frequently accepted acceptance threshold for the category reliability test of 75%. Thus, it can be concluded that the level of categorization made has reached the level of reliability and trust [20].

C. Data Presentation of Purpose of Tweet

In this study, the categories of message content from the purpose of tweet category include (1) sharing information and educating taxation, (2) sharing messages and opinions, (3) sharing of activities or events, and (4) participation promotion. The frequency distribution of the purpose of the tweet can be seen in the following table:

<table>
<thead>
<tr>
<th>Purpose of Tweet</th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
<th>Cumulative Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sharing activity and event</td>
<td>46</td>
<td>12.9</td>
<td>12.9</td>
<td>12.9</td>
</tr>
<tr>
<td>Sharing opinion and message</td>
<td>57</td>
<td>15.8</td>
<td>15.8</td>
<td>28.6</td>
</tr>
<tr>
<td>Sharing activity and event</td>
<td>170</td>
<td>47.2</td>
<td>47.2</td>
<td>75.8</td>
</tr>
<tr>
<td>Promoting participation</td>
<td>87</td>
<td>24.2</td>
<td>24.2</td>
<td>100.0</td>
</tr>
<tr>
<td>Total</td>
<td>360</td>
<td>100.0</td>
<td>100.0</td>
<td></td>
</tr>
</tbody>
</table>

From Table 1, the tweet with the purpose of sharing activity and events are most often delivered by Taxmin which amounted to 47.2%. In the second place is tweet with the purpose of promoting participation with 24.2%. Promoting participation comes in the form of retweet from Twitter accounts inside and outside the DGT environment. For Twitter accounts within the DGT environment, at the central level there is a @kring_pajak account for more technical tax information and complaints. In addition, for the level of Regional Office of DGT and Tax Office, there is also a separate Twitter account, especially for regional information and news. In the third place is tweet with the purpose of sharing opinions and messages with 15.8%. Tweet with this purpose, usually in the form of a thank you, a religious holiday, a national holiday, or a reply tweet from an informal follower question. Both examples of tweets also include emoticons, so that in the delivery of messages seem more expressive. Tweet with the purpose of sharing information and education of taxes is the most rare tweets by Taxmin which amounted to 12.8%. For a longer information, tweet posted with a link.

Furthermore, based on the results of Chi-Square Test, obtained Chi-Square Count the amount of 104.822. In Chi-Square table with degree of freedom (df) = 3 and p = 0.05, Chi-Square value equal to 7.815. This means Chi-Square Count > Chi-Square table, then the null hypothesis that reads "no difference between purpose of tweet" is rejected. Thus, it can be concluded that there is a significant difference between the purpose of tweet, which means that the three categories of feedback of tweets are indeed different from each other and can be used in this study.

D. Data Presentation of Feedback of Tweet

On Twitter, feedback from follower can be a retweet, favorite, and reply. In this study, feedback of tweet is divided into three categories: (1) low feedback: tweet get 0-1 feedback type, (2) medium feedback: tweet get 2 types of feedback, and (3) high feedback: 3 types of feedback. The frequency distribution of feedback of tweet can be seen in the following table:

<table>
<thead>
<tr>
<th>Feedback of Tweet</th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
<th>Cumulative Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid Low</td>
<td>13</td>
<td>3.6</td>
<td>3.6</td>
<td>3.6</td>
</tr>
<tr>
<td>Medium</td>
<td>148</td>
<td>41.1</td>
<td>41.1</td>
<td>44.7</td>
</tr>
<tr>
<td>High</td>
<td>199</td>
<td>55.3</td>
<td>55.3</td>
<td>100.0</td>
</tr>
<tr>
<td>Total</td>
<td>360</td>
<td>100.0</td>
<td>100.0</td>
<td></td>
</tr>
</tbody>
</table>

From table 2, the highest frequency is tweet with high feedback of 55.3%, second highest is tweet with medium feedback equal to 41.1%, and last is tweet with low feedback equal to 3.6%. Furthermore, based on the results of Chi-Square Test, obtained value of Chi-Square Count of 153.950. In Chi-Square table with degree of freedom (df) = 2 and p = 0.05, Chi-Square table value 5.991. This means that Chi-Square count > Chi-Square table, then the null hypothesis that reads "no difference between feedback of tweet" is rejected. Thus, it can be concluded that there is a significant difference between the feedback of tweets, which means that the three categories of feedback of tweets are indeed different from each other and can be used in this study.

E. Association between Purpose of Tweet and Feedback of Tweet

Crosstabulation between purpose and feedback of tweet is used to understand what kind of purpose and feedback of tweets most often posted in the account @DitjenPajakRI is. Crosstabulation can be seen in the following table:

<table>
<thead>
<tr>
<th>Purpose of tweet</th>
<th>Feedback of tweet</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sharing activity and event</td>
<td>Low</td>
<td>0</td>
</tr>
<tr>
<td>Sharing activity and event</td>
<td>Medium</td>
<td>5</td>
</tr>
<tr>
<td>Sharing activity and event</td>
<td>High</td>
<td>41</td>
</tr>
<tr>
<td>Sharing opinion and message</td>
<td>Low</td>
<td>5</td>
</tr>
<tr>
<td>Sharing opinion and message</td>
<td>Medium</td>
<td>16</td>
</tr>
<tr>
<td>Sharing opinion and message</td>
<td>High</td>
<td>57</td>
</tr>
<tr>
<td>Promoting participation</td>
<td>Low</td>
<td>2</td>
</tr>
<tr>
<td>Promoting participation</td>
<td>Medium</td>
<td>70</td>
</tr>
<tr>
<td>Promoting participation</td>
<td>High</td>
<td>99</td>
</tr>
<tr>
<td>Total</td>
<td>Low</td>
<td>13</td>
</tr>
<tr>
<td>Total</td>
<td>Medium</td>
<td>148</td>
</tr>
<tr>
<td>Total</td>
<td>High</td>
<td>199</td>
</tr>
<tr>
<td>Total</td>
<td>Count</td>
<td>360</td>
</tr>
</tbody>
</table>

From table 3, the highest crosstabulation value is purpose of tweet at sharing activity and event with high feedback, equal to 98 tweet or 27.22% from total tweet. The second position is tweet which aims to share activity and event with medium feedback, 70 tweet or 19.44%. The third position is a purpose of tweet at sharing information and education of taxes with high feedback, amounting to 41 tweets or 11.39%.

From Chi-Square Test result using SPSS, obtained Pearson Chi-Square value equal to 58.871 with significance level 0. In addition, can also be obtained by comparing with Chi-Square
Table. With degree of freedom (df) = 6 and p = 0.05, Chi-Square table value is 12.592. This means Chi-Square count > Chi-Square table, then the null hypothesis that reads "no difference between tweet objectives and feedback from follower" is rejected. Thus, it can be concluded that there is a significant difference between the purpose of tweet with feedback from follower.

V. CONCLUSION

Based on analysis results and discussion, it can be concluded that:

- In the era of cyber, government public relations should have a communication strategy especially in the use of Twitter as a means of online PR in DGT. Twitter is used by Taxmin to deliver messages purpose to (1) sharing of information and tax education, (2) sharing of messages and opinions, (3) sharing of activities and events, and (4) promoting participation.

- DGT's public relations implements a relaxed communication style on Twitter to make it more interactive and more fluid. Feedback from follower on Twitter can be a retweet, favorite, and reply. In this research, feedback of tweets is divided into (1) low feedback (2) medium feedback, and (3) high feedback.

- On purpose of tweet variable, tweet with sharing of activities and events purpose is the most frequently delivered. Generally the tweet has been equipped with images, information with graphics (infographics), short videos, and for long information with links related to the information. On the feedback of tweet variable, the highest frequency value is tweet with high feedback.

- On the crosstabulation between the purpose and the feedback of tweet, the highest value is purpose of tweet at sharing of activities and events with high feedback. Based on Correlation Test results, it can be concluded that there is a significant association between purpose and feedback of tweet.

- Feedback of tweets shows that the number of feedback from followers (retweet, favorite, and reply) is mostly on purpose of tweet at sharing of information and tax education, but the tweet with that purpose was in the last position in the purpose of tweet category which Taxmin often submits. These results are expected to provide input to Taxmin for future communication strategies.

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