

E-PR Effect of Directorate General of Taxes in the Industrial Era 4.0 in Forming Taxation Images

Gustia Ikra Negara^{1*} Rahmi Surya Dewi² Ernita Arif³

^{1,2,3}*Faculty of Social and Political Sciences, Andalas University, Indonesia*

**Corresponding author. Email: gikranegara@gmail.com*

ABSTRACT

In the industrial era 4.0, all forms of interaction have slowly shifted to digital. The use of technology in communicating with the public is also carried out by government agencies including public relations practitioners. This study aims to analyze public relations activities, institutional image and the role of e-PR in shaping the institutional image at the Regional Office of the Directorate General of Taxes, West Sumatra and Jambi. The Directorate General of Taxes (DGT) in Indonesia is an institution for collecting state tax revenues. Taxes play an important role in the survival of the state because 80% of the source of the State Expenditure Budget (APBN) comes from taxes. This government institution has a public relations tool that serves to present tax information to the public. The research method used is a quantitative approach, with type of research is explanatory research. A sample of 88 taxpayers who participated in activities at DGT. The sampling technique used accidental sampling. Data analysis used descriptive analysis and regression. The results of this study indicate that e-public relations activities through online media accessed by taxpayers have a significant effect on the image of the Directorate General of Taxes institution.

Keywords: *e-pr, taxation image, Industry 4.0, Directorate General of Taxes*

1. INTRODUCTION

The development and growth of the digital world have transformed very rapidly in the last decade, this has led public relations practitioners to be creative and not be left out of the development of the communication industry. As well as public relations practitioners (public relations) governments need to improve the skills of communication and adaptive to the digital media as a communication channel that becomes a trend, especially in 2020, the use of online media is considered effective as a communication channel during a pandemic. Government organizations have a public relations unit that acts as a frontline in disseminating information to the public.. This is known as the ecological paradigm because this proposition requires adaptation, selection, and adjustment [1]. Public relations also play a role in building an image because it is the front line as an organizational representation in partnering with its stakeholders. Public relations as an institution representative maintains and builds an image according to the core business, not only in stable situations but also in times of crisis.

The public relations capacity has gone through a very effective process from various perspectives. Public relations have qualified in the process of helping other professional activities [2]. Despite this, public relations has

evolved and developed into a strong application of the communication discipline over the past 25 years, namely corporate communication practices, and is theoretically based on a research-based area [3], [4]. Because the field of public relations has borrowed or adapted many of its theories from other disciplines [3] [4].

The fourth industrial revolution or industry 4.0 is the entrance to the digitalization era, which refers to a picture of the current situation of changing lifestyles and behavior of individuals and organizations. This condition is caused by the technological revolution so that it has major implications for society [5]. The Industrial Revolution 4.0 is manifested in the dynamics of life today, such as changes in data used, a technology that is increasingly automated and digitalized, and various things that we often know today with the term "Internet of Things" (IoT) [6]. This era is explicitly an advanced stage of the previous industrialization. Since the invention of the steam engine in the 18th century, then changing the way of producing goods into the form of a manufacturing system during the 1.0 industrial revolution, then came electricity that changed the industry massively in the industrial era 2.0 and continued with the 3.0 era which began using a computerized system in 1999. The 1970s so that it allows us to work with program machines and networks [5]. This era is explicitly an advanced stage of the previous industrialization. Since the invention of the steam engine

in the 18th century, then changing the way of producing goods into the form of a manufacturing system during the 1.0 industrial revolution, then came electricity that massively changed the industry in the 2.0 industrial era and continued with the 3.0 era which began using a computerized system in 1999. The 1970s so that it allows us to work with program machines and networks [6].

Entering the industrial era 4.0, transformation is beginning to be felt in a practical and complex manner in various sectors. As is the case with patterns of interaction or communication that do not only occur between humans, humans between machines themselves so that this interaction has an impact on the creation of knowledge management [7]. This revolution also has an impact on human interaction activities in certain spaces, such as social media which is also often used to expand the target achievement of a communication activity because of the facilities that accommodate multiple interactions. The development of interaction patterns, in this case, reflects one of the advantages of the 4.0 industrial revolution, which is to answer the shortcomings of the information displayed on bulletin boards and website content whose flow is linear/one-way.

As a government organization, the Directorate General of Taxes (DGT) in Indonesia is an institution for collecting state tax revenues. Taxes play an important role in the survival of the state because 80% of the source of the State Expenditure Budget (APBN) comes from taxes. Through the collection of taxes based on the law, it is used maximally to finance the state.

The development of communication and information technology has contributed to creating new means of delivering information, thereby increasing the diversity of media and communication channels that can be used by the Directorate General of Taxes public relations to communicate with the public and taxpayers. According to McNamus, there is a change from the readiness of the media, which was rarely used in the past with improper channels to full media. In the last two decades, online media has played a strategic role because the use of online media and devices cannot be separated from society [8].

According to Kominfo, Indonesia is ranked number 6 in the world as an internet user country. At least once a month Indonesians access the internet. In 2017, eMarketer predicts that Indonesian internet users will reach 112 million people, surpassing Japan which is ranked 5th (fifth) whose internet development is slower. Indonesia's internet usage ranking can be seen in Figure 1 below.

Top 25 Countries, Ranked by Internet Users, 2013-2018						
	2013	2014	2015	2016	2017	2018
1. China*	620.7	643.6	669.8	700.1	736.2	777.0
2. US**	246.0	252.9	259.3	264.9	269.7	274.1
3. India	167.2	215.6	252.3	283.8	313.8	346.3
4. Brazil	99.2	107.7	113.7	119.8	123.3	125.9
5. Japan	100.0	102.1	103.6	104.5	105.0	105.4
6. Indonesia	72.8	83.7	93.4	102.8	112.6	123.0
7. Russia	77.5	82.9	87.3	91.4	94.3	96.6
8. Germany	59.5	61.6	62.2	62.5	62.7	62.7
9. Mexico	53.1	59.4	65.1	70.7	75.7	80.4
10. Nigeria	51.8	57.7	63.2	69.1	76.2	84.3
11. UK**	48.8	50.1	51.3	52.4	53.4	54.3
12. France	48.8	49.7	50.5	51.2	51.9	52.5
13. Philippines	42.3	48.0	53.7	59.1	64.5	69.3
14. Turkey	36.6	41.0	44.7	47.7	50.7	53.5
15. Vietnam	36.6	40.5	44.4	48.2	52.1	55.8
16. South Korea	40.1	40.4	40.6	40.7	40.9	41.0
17. Egypt	34.1	34.0	38.3	40.9	43.9	47.4
18. Italy	34.5	35.8	36.2	37.2	37.5	37.7
19. Spain	30.5	31.6	32.3	33.0	33.5	33.9
20. Canada	27.7	28.3	28.8	29.4	29.9	30.4
21. Argentina	25.0	27.1	29.0	29.8	30.5	31.1
22. Colombia	24.2	24.5	28.6	29.4	30.5	31.3
23. Thailand	22.7	24.3	26.0	27.6	29.1	30.6
24. Poland	22.6	22.9	23.3	23.7	24.0	24.3
25. South Africa	20.1	22.7	25.0	27.2	29.2	30.9
Worldwide***	2,692.9	2,892.7	3,072.6	3,246.3	3,419.9	3,600.2

Note: Individuals of any age who use the internet from any location via any device at least once per month; *excludes Hong Kong; **forecast from Aug 2014; ***includes countries not listed
Source: eMarketer Nov 2014

Figure 1: Indonesia Ranks 6th in the World as an Internet User

Source: kominfo .go.id accessed July 11, 2019.

By utilizing the internet, tax information can be packaged specifically into visual content so that the public can catch the latest taxation developments. Another advantage is that the public has the freedom to access the information they want. The internet provides options for its users to search for information without structure. There are no stipulations on how internet users should look for information and where to start [9]. Of all the activities involved in IoT is to collect the correct raw data in an efficient manner; but more important is to analyze and process raw data into more valuable information [10].

A strong tax system shapes the country's economic balance and provides an output that drives the pace of economic growth and development. Economic balance cannot be separated from the participation of taxpayers and society. The lack of tax revenue in the last five years has had an impact on development. The realization of tax revenue against the 2020 target is shown in the table below table 1.

Excellent facilities from the Directorate General of Taxes really have an important contribution to increasing tax revenue. The taxpayers' lack of insight into the tax rules has an impact on the creation of problems that will cause taxpayers to mistakenly interpret the rules, this will have an impact on the public's response to taxes. Therefore, it is necessary to disseminate information followed by tax education activities as well as consultation for the public so that they can easily understand their obligations as taxpayers.

Public Relations of the Directorate General of Taxes also conditions its capacity as media partners, so that the news given to the media is processed in a proficient and professional manner from reliable sources as information needed by the public. Public Relations carries out a communication strategy to achieve a positive image through maximum support from all stakeholder components [11].

Interpreting images is not only a good and bad illustration of commodities but also an evaluation based on personal experience, therefore an organization should know and understand the public it is dealing with before communicating. It is necessary to use the right medium. The media are not always aggregate in nature, because based on history, the preconditions for the media themselves arise from something that creates a channel or intermediary to convey messages. The media on which it is based is a description of the medium; a singular form of media [8].

An image is a group of conjectures, assumptions, and impressions of a person or a series of people regarding a design concerned [12]. The same image and experience affect the information transfer process.

In order to provide a more detailed explanation, the researcher conducted research at one of the regional offices in the Directorate General of Taxes which has a public relations device or public relations tasked with building an image and carrying out external and internal communications (external and internal) to build a positive

impression. The Regional Office of the Directorate General of Taxes was chosen in line with the research discussion, namely to find out e-PR activities carried out in communicating information to the public and taxpayers and the use of the chosen communication channel so that the image can be formed better than before.

Among the many aspects affected by industry 4.0, this is taken seriously for industries that are adapting to this technological change. One of the industries that have carried out this transformation is the public relations industry, which has developed several digital-based communication strategies. Therefore, the products produced have contributed to enriching conventional strategies that have been commonly used by previous public relations practitioners. For example, the conventional public relations strategy uses only printed products or artifacts as hardware and websites and blogs as software. The process of communication technology is limited to tone and timing. Whereas in the digital public relations strategy, the aspects involved focusing more on online platforms and social media to reach out to virtual spaces so that new professions have emerged specifically working there. For example, we know influencer activity and social media relations.

In addition to the transformation of the public relations strategy from conventional to digital, the changes that have occurred in the field of public relations practice have also opened up new industries that facilitate consulting services on public relations ideas. It cannot be denied that one of the factors is the contribution and high-level technology that is capable of reproducing a new world. Explicitly, the contribution of industry 4.0 in terms of the industry is the birth of new professions that independently provide consulting services in the field of public relations, or enrich the Public Relations department in an institution or company. With the role of digital public relations that was born in the era of the industrial revolution 4.0, researchers attempted to analyze the effect of e-PR activities on images, research was carried out at government offices, namely the DGT related to the submission of Annual Tax Returns through e-filing by respondents. In this regard, the researcher focuses on the discussion of the effect of e-PR activities in digital or online media on the image of taxation.

2. LITERATURE REVIEW

2.1 E-PR

E-PR is a PR (Public Relations) initiative that uses the internet as a means of publicity. In Indonesia, PR initiatives are better known as Cyber Public Relations. If described, E-PR can be interpreted as follows. E is electronic "e" in E-PR as well as "e" before the word mail or commerce which refers to the electronic media internet. Given the popularity and multifunctional internet media, the media is being utilized by the institution of Public Relations to build a brand and maintain confidence (trust) and can be known by the image [13].

Various types of cyber media that can be used by E-PR practitioners are Website, Email, Forum on the internet (Bulletin Boards), Peer-to-peer, Blog, Wiki, Message application, Internet Broadcasting, The RSS, MUDs and Social Media [8].

The book "The Second Media Age" informs the development of interactive technology and communication through computer systems (network communication), especially the internet which will change the way people communicate [14].

New media is the "place" where all messages are decentralized and audience involvement in the communication process is increasing. Furthermore, new media led to changes in the field of digitization and then other important changes: (1) digitization and convergence of all aspects of media; (2) increased interactivity and network connectivity; (3) mobility and de location of sending and receiving (messages); (4) adaptation of publications and audience roles; (5) entry points to access information on the Web or access the web itself; and finally (6) the fragmentation and melting of media institutions [14].

Internet stands for International Networking or Interconnection Networking, which means an international computer system or network that involves linking millions of computers around the world so that every computer affiliated in it can connect and exchange data without being constrained by distance, time and location [15].

Cyber technology is advancing with the growth of various kinds of flexibility to obtain information. The latest development is its use as an online media (social network), via Facebook, Twitter, Blog, LinkedIn, and Instagram [14].

2.3 Image

The image is the appearance of an impression due to the interpretation regarding a reality. The interpretation is obtained from the news that is distributed [16]. Image is the completeness of impressions or recognition of the subject created by processing information from various origins at any time. From this understanding, there is a connection that an image can be created on a material, both individuals and groups of institutions due to news [17].

The image will be created first through a response procedure in the form or five senses, then achieve interest or attention, from affection and understanding of the message is obtained then turns into an impression and at the time limit and finally forms an image [18].

Image is very closely related to communication, it describes success for individuals and organizations, effective communication is needed to obtain results. Image is an impression obtained from the level of knowledge and understanding of facts [19], [20]. The values of a person and community groups that have a relationship with the organization [21].

The cognitive influence of communication greatly encourages the creation of a person's image. The image is created based on the insights and information obtained by

a person. Public relations is illustrated as input-output, internal procedures in this reference are building images, the input is giving encouragement and output is a response to certain actions [22].

The image in several types: (1) The mirror image; (2) The current image; (3) The wishing image; (4) The multiple images [9] [20]. According to G. Sachdal, an image is an insight into individuals and attitudes towards individuals who have different unions [22].

PR can play a role in reciprocal communication with the aim of creating and maintaining an attitude of mutual understanding, mutual trust, creating goodwill, getting public support, and creating a positive corporate image [22]. Communication serves as a means of negotiation and compromise to create mutually satisfying solutions. Such a model fits the perspective of Indonesian consensus/deliberation, decision-making through dialogue [23].

2.2 E-Filing at DGT

DGT is located on Khatib Sulaiman street number 54, Padang, West Sumatra in charge of 10 (ten) tax service offices located in West Sumatra and Jambi Provinces, Indonesia.

One of the duties and functions of the Regional Office of the Directorate General of Taxes is to increase the submission of annual tax returns for individual taxpayers through e-filing. Implementation of e-government, namely electronic tax filing (hereinafter referred to as e-filing), submitting annual tax returns through electronic devices. In many developed countries, e-filing has been applied systematically to improve tax reporting [24]. The increase in e-government has come from advances in information technology, which promoted digital connectivity in public organizations, and in private life [25].

Submission of annual tax returns through e-filing is compulsory for State Civil Servants, in accordance with the circular letter of the Minister for Empowerment of State Apparatus and Reform and Bureaucracy. In addition, the e-filing system supports efforts to conserve the environment through paperless. The adoption of e-filing in Indonesia has also been influenced by user's perceptions of its usefulness. If e-filing is believed to improve productivity, then individuals will be more motivated to use it and to invite others to use it [26]. Users of online tax filing systems perceiving that the information displayed to be accurate, relevant, easy to use, reliable, consistent, and provides the services needed by users who are likely to be satisfied and continue using the system [27].

3. METHODS

This research uses a quantitative approach, namely explanatory research. Quantitative research is an inquiry into a social or human problem, based on testing a theory composed of variables, measured with numbers and analyzed with statistical procedures, in order to determine

whether the predictive generalizations of the theory hold true [28].

The population in this study were the taxpayers who participated in the activities carried out by the public relations DGT during the tax return reporting season. The sampling technique used accidental sampling. With regard to this research, the population in the study, namely, the number of taxpayers' attendance list who participated in the Annual SPT reporting activity or event through e-filing, at the Padang city car-free day event during February 2020, Spextaxculer activities (simultaneous tax campaigns throughout Indonesia). In this study, 88 taxpayers were sampled. Data analysis used descriptive analysis and regression. Data collection was carried out by data collection techniques, namely, interviews, questionnaires, and literature study.

4. RESULTS AND DISCUSSIONS

The results showed that, on average, taxpayers who accessed online media and social media at DGT, based on the distribution of the questionnaire, obtained 55% of male taxpayers while 45% of female taxpayers. This shows that participants in the socialization, "kadai pajak" event and e-filing campaign at the "spextaxcular" event DGT, the taxpayers sampled were more dominant males than females.

Based on research data from the distribution of questionnaires, data on the age of respondents was obtained, most of the taxpayers' respondents at DGT were between 20-30 years old, namely 38.6% and the least aged under 20 years, namely 3.4%. This shows that the respondent is a taxpayer at a working productive age.

Based on research data from the distribution of questionnaires, data on the age of the respondents were obtained, most of the DGT were dominated by graduates (D4 / S1) as much as 40.91%, while those who occupied the lowest percentage were respondents with high school education. 7.95% and Doctoral (S3) 3.41%.

From the validity test carried out using computer software, namely SPSS Version 16.0, all statements of the e-PR variable (X) and image variable (Y) are declared valid, can be seen in the following table 2.

To determine the effect of e-PR activities on the image of DGT, this study used simple linear regression. The results of the regression coefficient between e-public relations on images using computer software, namely SPSS Version 16.0 are as follow table 3.

Based on table 3, it is known that the constant value (a) is 13.214, indicating the magnitude of the image value when the value of an e-PR activity is equal to zero (0). The variable of e-PR activities is significant or has an influence on the image of 1.057, meaning that the magnitude of the influence of e-PR activities on the image has a positive effect on the image of taxation.

To find out the influence of communication media on the image. The results of the correlation coefficient between communication media and images with the help

of data processing using computer software, namely SPSS Version 16.0 are as follow table 4.

Based on table 4, it is known that the e-PR activity variable is significant or has a positive influence on the image DGT of 0.384, meaning that e-PR activities have a positive influence on the image of DGT. Every increase in e-PR activities by 1 (one) percent, the image of taxation will increase by 1,057 percent. While the t value of 8,057 is greater than the t table which is 1.662 and the significance value of the e-PR activity variable has a value less than 0.05, i.e. u is 0,000. Based on this, it can be concluded that there is a significant positive effect on e-PR activities, meaning that the better the communication media will increase the image of taxation at DGT.

The results of the analysis regarding the effect of e-PR on the image of taxation can be seen in table 3, namely the coefficient of determination (R2) of 0.424, indicating that 42.4% of the independent variables significantly influence the image, while the rest is influenced by factors. Others who were not examined in this study. For example, public relations campaign activities through conventional media such as print media and electronic media.

The good relationship between public relations and the public online has a positive impact on the impression it

creates. In addition, the public and practitioners have benefited from that relationship [29]. Practitioners also believe that their organization is meeting their needs by the public which is sent via social media [26].

In the F test (Simultaneous Test), the results indicate that e-PR activities simultaneously have a significant effect on the image. This is in accordance with the e-PR theory put forward by [13] which states that internet media can be used to build relationships between organizations and their institutions. More specifically, e-PR can be used as a public relations strategy to build an image and maintain it.

Social media is effective in influencing perceptions that arise, in addition to instilling awareness that the role of e-PR, in this case, is not only required to establish good relations and collaborate with the traditional public but also to be directly involved with a group of new influencers who accidentally about the benefits and functions of taxes this is for the sustainability of the country. Relationships with customers directly through social networks, wikis, micromedia communities, online forums, groups, and blogs [30].

Table 1: Targets and Actual Tax Revenues DGT

No	Tax Year	Target (IDR)	Revenue (IDR)	Persentase of Achievement
1	2015	9,721,477,824,993	7,528,427,315,545	77.44
2	2016	10,237,456,622,993	8,381,521,754,759	81.87
3	2017	9,753,155,758,000	8,955,183,310,386	91.82
4	2018	11,384,858,192,000	9,550,488,575,978	83.89
5	2019	11,355,527,795,000	9,247,868,205,466	81.44
6	2020	11,393,945,229,000	1,400,183,749,893	12.29

Source: Data Approweb Tax Regional Office DJP West Sumatra and Jambi Data as of March 12, 2020.

Table 2: e-PR variable

Item	Indicator	r Count	r Table	Sig	Information
Information obtained from online media	e-PR1	0.804	0.1765	0,000	Valid
Trust in the information submitted online by PR	e-PR2	0.809	0.1765	0,000	Valid
Attitude to Information	e-PR3	0.892	0.1765	0,000	Valid
The influence of online information	e-PR4	0.791	0.1765	0,000	Valid
Dissemination of information and content	e-PR5	0.840	0.1765	0,000	Valid

Source: SPSS Processed Data for 2020.

Table 3: Regression Influence of e-PR Activities with Images

Model	Unstandarized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
Constant	13,214	2,199		6,009	.000
E-PR activities	1,057	.131	.656	8,057	.000

Dependent Variable: Y_Citra

Source: Research Data Processed in 2020.

Table 4: Media Influence Coefficient (X2) Communication with Image (Y)

Independent Variable	Dependent Variable	Coefficient	t count	t table	sig
E-PR activities	Image	1,057	8,057	1,662	0,000

Source: Research Data Processed in 2020.

Table 5: Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.656a	.430	.424	3,677

Predictors: (Constant), X_{e-PR}

Source: Research Data Processed in 2020.

5. CONCLUSION

This study concludes that the challenge for government organizations in the middle of the industrial era 4.0 is to maintain the existence of the organization and its image in the eyes of the public by utilizing public relations tools in the digital world. This e-PR activity has a positive effect in building an image and enhancing the existing image, by using official social media, utilizing influencers, and public relations campaigns on social media.

This transformation of public relations or digital or online public relations practices cannot be separated from the contribution of industry 4.0 through technological sophistication. With the change in ways in terms of public relations activities, it does not necessarily leave traces on conventional public relations methods. In other words, everything serves to complement each other even though there are some that dominate and require analysis first if you want to implement one of the public relations campaigns. Research on e-PR activities can form an image of 42.4%. The rest is influenced by other variables that are not examined in the research, for example, guerrilla and direct or face-to-face PR campaigns.

REFERENCES

- [1] Cutlip, S.M, Center, A.H, & Broom, G.M. *Humas yang efektif* (T.Wibowo,Trans.). Jakarta: Prenada Media, 2006.
- [2] Wasesa, S. A. *Strategi Public Relations Bagaimana Strategi Public Relations dari 36 Merek Global dan Lokal Membangun Citra mengendalikan Krisis dan Merebut Hati Konsumen*. Jakarta: PT Gramedia Pustaka Utama, 2005.pp. 67
- [3] Botan, C. H., & Hazleton,V. *Public relations in a new age*. In C. H. Botan & V. Hazleton (Eds.), *Public relations theory II*. New York: Routledge Taylor & Francis Group, 2009.

[4] Ihlen, Ø., & Ruler, B. v. *How public relations works: Theoretical roots and public relations perspectives*. *Public Relations Review*, 33,2007. pp 243-248.

[5] Morrar, R., Arman, H., Mousa, S. *The Fourth Industrial Revolution (Industry 4.0): A Social Innovation Perspective*”, *Technology Innovation Management Review*, 2017. Pp 1-10.

[6] Householder B. *A mix of hope and ambiguity” Deloitte Insight: The Fourth Industrial Revolution is Here, Are You Ready?* 2018. pp 2-4.

[7] Roblek, V., Mesko, M., and Krapez. A. *A complex View of Industri 4.0*. Sage,2016. pp 1-11.

[8] Nasrullah, R. *Teori dan Riset Media Siber (Cybermedia)*. 25. Jakarta: Kencana Prenadamedia Group, 2014. pp 1.

[9] S, Holtz. *Public Relations on The Net*. New York: AMACOM, 2002.

[10] Wang, C, Daneshmand, M., Dohler, M., Mao, X., Hu, R. Q., & Wang, H. (2013). *Guest Editorial - Special issue on internet of things (IoT): Architecture, protocols and services*. *IEEE Sensors Journal*, 13(10), 3505–3508. <http://doi.org/10.1109/JSEN.2013.2274906>

[11] Sudibyo, A. (2014). *Strategi Media Relations*. Jakarta: Kepustakaan Populer Gramedia.

[12] Aaker, D.A., & Myers, J. G. *Advertising Management*. Pennsylvania: Prentice Hall,1983.

[13] J.B Onggo. *Cyber Public Relations*. Jakarta: Elex Media Komputindo, 2004.

- [14] H. Cangara. *Perencanaan dan Strategi Komunikasi*. Jakarta: Raja Grafindo Persada, 2014. pp 150-155.
- [15] McQuails, D. *Teori Komunikasi Masa (Buku 1) Edisi 6*. Jakarta: Salemba Humanika, 2010, pp 120.
- [16] Kasali, R. *Manajemen Public Relations dan Aplikasinya di Indonesia*. Jakarta: PT. Grafiti, 2003. pp 30.
- [17] Assael, H. *Consumer Behavior and Marketing Action*, 4th ed. Boston: Kent Publishing Company, 1992. pp 84.
- [18] DeLozier, M. W. *The Marketing Communications Process*. New York: Met-Raw-Hill Book Company, 1976. pp 44.
- [19] Henslowe, P. *Public Relations A practical guide to the basics* 2nd ed..London: Kogan Page, 2003. pp 6-7.
- [20] Jefkins F. *Public Relations*. Jakarta: Erlangga, 1992.
- [21] Kotler, P. *Manajemen Pemasaran Analisis, Perencanaan dan Pengendalian*, Jilid Dua. Jakarta: Erlangga, 2005. pp 46-47.
- [22] Elvinaro, A., & Soemirat, S. *Dasar-Dasar Public Relations*. Bandung: Rosdakarya, 2007. pp 17.
- [23] Kriyantono, R., & Mckenna, B. (2017). Developing a Culturally-Relevant Public Relations Theory for Indonesia. *Malaysian Journal of Communication*, 3(1), 1-16. doi.org/10.17576/JKMJC-2017-3301-01
- [24] Schaupp, L.C., Carter, L., & McBride, M. E. (2010). E-file Adoption: A study of U.S Taxpayers' Intentions. *Computers in Human Behavior*, 26(4), 636-644. Doi:10.1016/j.chb.2009.12.017
- [25] Rana, N.P., Dwivedi Y.K., Lal, B., Williams, M.D., & Clement, M. (2017). Citizen's adoption of an electronic government system towards a unified view. *Information System Frontiers*, 19 (3), 549-568. Doi:10.1007/s10796-015-9613-y
- [26] Sijabat, R. (2020). Analysis of e-Government Services: A Study of the Adoption of Electronic Tax Filing in Indonesia. *Jurnal Ilmu Sosial dan Ilmu Politik*, 23 (3), 179-197. doi: 10.22146/jsp.52770
- [27] Zaidi, S. K., Henderson, C. D., & Gupta, G. (2017). The Moderating Effect of Culture on E-filing Taxes: Evidence from India. *Journal of Accounting in Emerging Economies*, 7(1), 134-152. doi:10.1108/ JAEE-05-2015-0038
- [28] Creswell, J. W. *Research Design: Qualitative and Quantitative Approach*. California: Sage Publication, 1994.
- [29] Kasim, E. M & Idid, A. S. (2017). PR Practitioners' Use of Social Media: Validation of an Online Relationship Management Model Applying Structural Equation Modeling. *Malaysian Journal of Communication*, 33(1), 212-228. doi.org/10.17576/JKMJC-2017-3301-15
- [30] Solis, B., & Breakenridge D. *Putting the Public Back in Public Relations: How Social Media is Reinventing The Aging Business of PR*. UK: FT Press, 2009.