



THE EFFECT OF SOCIAL MEDIA USAGE AND THE QUALITY OF INFORMATION FROM THE INSTAGRAM ACCOUNT @DITJENPAJAKRI ON THE FULFILLMENT OF TAX INFORMATION NEEDS OF PKN STAN STUDENTS

Arya Putri Maharani¹⁾; Devitama Patria Nagara²⁾; Gabriela Gumilang³⁾; Meithasya Putri Sutanto⁴⁾; Muhamad Refkhi Al Aqilah^{5)*}; Prayoga Setiawan⁶⁾; Rachmad Utomo⁷⁾

¹⁾ arya.maharani@gmail.com, Politeknik Keuangan Negara STAN

²⁾ tamadevi15@gmail.com, Politeknik Keuangan Negara STAN

³⁾ bellagumilang26@gmail.com, Politeknik Keuangan Negara STAN

⁴⁾ meithasyat@gmail.com, Politeknik Keuangan Negara STAN

⁵⁾ muhamadrefkhi@gmail.com, Politeknik Keuangan Negara STAN

⁶⁾ 3301170016.prayogasetiawan@gmail.com, Politeknik Keuangan Negara STAN

⁷⁾ rachmad.utomo@pknstan.ac.id, Politeknik Keuangan Negara STAN

* corresponding author

Abstract

This study aims to analyze the influence of Instagram social media usage and the information quality of the @ditjenpajakri account on fulfilling the tax information needs of PKN STAN students. Using a quantitative method with a survey approach, data were collected from 97 active PKN STAN students through a questionnaire. The analysis results indicate that social media usage and the information quality of @ditjenpajakri significantly influence the fulfillment of PKN STAN students' tax information needs, with an F-test value of 0.0000. The four social media indicators—context, communication, collaboration, and connection—were well-rated by respondents, who agreed that these factors effectively meet their information needs. Most respondents agree that the content uploaded by @ditjenpajakri meets the criteria for high-quality information, including accuracy, timeliness, relevance, and completeness. It is expected that the Directorate General of Taxes will maintain and improve the quality of content on Instagram, particularly in terms of accuracy, timeliness, and relevance of information.

Keywords: Information needs, Information quality, Social media usage, Timeliness

INTRODUCTION

The digital era has brought significant changes in the way messages and information are disseminated in society. Social media, including in Indonesia, has become one of the main tools for spreading information. According to data from WeAreSocial.com (2024), in 2023, there were 167 million active social media users in Indonesia, equivalent to 60.4% of the population. One of the most popular platforms is Instagram, which ranks second with 85.3% of active social media users utilizing it (Annur, 2024). By the end of 2023, the number of Instagram users in Indonesia reached 104.8 million, making it the fourth country with the highest number of Instagram users in the world (Annur, 2023). With this potential, Instagram has become an important means for the government, such as the Directorate General of Taxes (DJP), to disseminate information about tax regulations and education through the account @ditjenpajakri, which has 464,000 followers.

The youth generation is one of the primary target groups for tax education, considering they dominate Instagram users, accounting for 30.8% of the total users (Yonatan, 2023). Finance Minister Sri Mulyani Indrawati emphasized the importance of tax awareness among young people to secure Indonesia's future (Susanti, 2021). However, research by Syadat et al. (2022) in the West Java II Regional Office of the DJP indicates that Instagram has not been effective in increasing taxpayer awareness due to less engaging content. Conversely, a study by Darmian L (2021) focusing on students in Yogyakarta shows that the use of digital content and understanding of digital media positively impacts taxpayer compliance. The differing results of these studies create an interesting research gap to explore further.



This research will focus on students of the State Finance Polytechnic STAN (PKN STAN) as subjects. PKN STAN students were selected for this study because of their academic connection to the field of taxation. Additionally, as a state higher education institution under the Ministry of Finance, PKN STAN plays a role in producing human resources skilled in public finance, including taxation. This makes PKN STAN students suitable subjects for examining the effectiveness of DJP's social media usage in meeting tax information needs. Understanding their perceptions of the quality of DJP's social media content will provide valuable insights into DJP's success in conveying tax information to an academic community involved in public finance. Many previous studies have discussed the use of social media by organizations to fulfill their followers' information needs. For instance, Helen & Rusdi (2019) study found that Instagram @jktinfo positively influences the information fulfillment of its followers. Sutrisno & Mayangsari (2022) also discovered a positive impact between the use of Instagram @humasbdg and the information needs of its followers.

Other studies highlight the quality of content presented by social media accounts. Aini & Nanda (2020) found that the content quality of the GadgetIn channel significantly affects followers' decisions to purchase the discussed gadgets. Content quality is measured based on the alignment of information with facts. Another study by Saputra & Hartanto (2023) shows that the content quality of @kemenkes_ri also has a positive impact on users' information needs fulfillment. Good content quality refers to the criteria established by McLeod in Darmawan & Fauzi (2013), which includes accurate, timely, relevant, and complete information.

However, there is no research specifically addressing the use of social media and the quality of information from the DJP's Instagram in the context of PKN STAN students. This study aims to fill that gap by exploring how the use of social media and the quality of information from the Instagram account @ditjenpajakri influence the tax information needs of PKN STAN students. It is hoped that the findings of this study can provide useful guidance for the DJP in enhancing the effectiveness of social media, particularly in targeting the PKN STAN student group and others.

LITERATURE REVIEW

Generation Z

Generation Z, as described by Kristyowati (2021), includes individuals born between 1996 and 2010, characterized by their appreciation for diversity, desire for social change, and goal-oriented mindset. This generation heavily relies on technology, often referred to as the "NET Generation" or "Internet Generation" due to the current industrial revolution 4.0 era. Their actions and decision-making are deeply influenced by unlimited access to technology and data. Seemiller and others in Safii (2019) note three core traits of Generation Z: they live in both physical and digital worlds, solve problems independently using the internet, and possess high technological flexibility. Globalstillman in Safii (2019) adds seven characteristics, including being phigital (simultaneously existing in physical and digital spaces), hyper-custom, realistic, experiencing FOMO (fear of missing out), social economists, self-taught learners (DIY), and highly driven individuals.

Theory of Planned Behaviour

Theory of Planned Behavior is a psychological model developed by Ajzen (1991) that aims to predict and understand human behavior. It posits that an individual's intention to perform a behavior is influenced by three key components: attitudes toward the behavior (the individual's positive or negative evaluation), subjective norms (perceived social pressure to perform or not perform the behavior), and perceived behavioral control (the individual's belief in their ability to execute the behavior). These components collectively shape behavioral intentions, which, along with perceived behavioral control, significantly predict actual



behavior. The theory has garnered substantial empirical support and serves as a valuable framework for analyzing the complexities of social behavior.

Information Quality

According to McLeod in Susanto (2017), the quality of information is determined by several indicators: accuracy, timeliness, completeness, and relevance. Information must accurately reflect the actual situation, be available when needed, complete, and relevant to the individual's or organization's context. Sutabri (2012) categorizes information quality into three main indicators: accuracy, timeliness, and relevance. Hartono (2013) further outlines eight qualities of information based on Lippeveld, Sauborn, and Bodart, including relevance, completeness, validity, measurability, accuracy, clarity, flexibility, and timeliness. These qualities ensure that information meets the required standards to support decision-making processes effectively.

Information Needs

Information needs refer to the essential information individuals seek, influenced by the uses and effect theory initially proposed by Sven Windahl (1979), as cited in Wahyuni et al. (2019), this theory builds on uses and gratifications, focusing on how media use affects individuals. The uses and effect theory examines the relationship between mass communication via media and its impact on users. It highlights how media usage affects individual decisions based on expectations, access, and personal characteristics (Sendjaja in Wahyuni et al. (2019)). Guha in Ratminto et al. (2017) identifies four approaches to information needs: current needs, routine needs, exhaustive needs, and catching-up needs, which address varying information requirements depending on the user's context.

Social Media

Social media platforms enable users to share, receive, and interact with information, with feedback from other users (Olivia & Rusdi, 2022). Chris Heuer in Sutrisno & Mayangsari (2022) and Saputra & Hartanto (2023) identify four core components of social media: context (how information is structured and delivered), communication (interactive engagement between users), collaboration (collective creation and interaction), and connection (building sustained user relationships). These components are essential for achieving the intended goals of social media use (Wulandari & Salma, 2022). A popular social media platform is Instagram, where users share photos, videos, and captions to express and explain their content (Sutrisno & Mayangsari, 2022).

Previous Studies

Social media serves as an accessible internet-based platform for users to create and share content, fostering a ripple effect that extends information dissemination beyond a single audience group (Khan, 2017). As highlighted in the We Are Social report cited by Annur (2023), Indonesia has approximately 167 million active social media users, accounting for 60.4% of its population, who spend around 3 hours and 18 minutes daily on these platforms. Among various social media types, Instagram stands out as a favorite, with 99.15 million users in Indonesia (Anita & Harsyeno, 2023). This high engagement creates opportunities for various entities, including government institutions, to utilize social media as a tool for disseminating beneficial information. Social media enhances interactivity between governments and the public by facilitating fast and effective information dissemination to a wider audience (Ulayya et al., 2022).

The Directorate General of Taxes (DJP) has leveraged social media to foster interactive communication, particularly through its Instagram account @ditjenpajakri, which had over 464,000 followers by the end of May 2024. In 2020 alone, DJP published 284 posts, focusing on educational content about taxation and public relations to shape public perception (Arsandi et al., 2024). This approach effectively meets the information needs of its followers, similar to



other successful government accounts like @kemendagri and @jktinfo (Olivia & Rusdi, 2022; Putri, 2020). Furthermore, the fulfillment of information needs is closely linked to content quality. Aini & Nanda (2020) found that the quality of GadgetIn's content positively influenced followers' purchasing decisions, with quality defined by information accuracy. Likewise, the content quality on @kemenkes_ri significantly impacted users' information needs (Saputra & Hartanto, 2023), aligning with McLeod's quality content criteria, which emphasizes accuracy, timeliness, relevance, and completeness (Darmawan & Fauzi, 2013).

Hypothesis Development

Based on the explanation above, the author summarizes the hypothesis as follows:

H1: The use of DJP's Instagram social media is suspected to have a significant effect on fulfilling the tax information needs of PKN STAN students

H2: The quality of information on DJP's Instagram account is suspected to have a significant effect on fulfilling the tax information needs of PKN STAN students

METHODS

Research Design

This study employs a quantitative approach utilizing a survey design, as it provides a numerical description of trends, attitudes, opinions, or behaviors of a population by sampling a representative group. Primary data were collected from PKN STAN students through questionnaires to examine the influence of social media use and the quality of information shared by the Instagram account @ditjenpajakri on fulfilling their tax-related information needs. Given the focus on numerical data and the investigation of relationships between variables, this quantitative survey design is deemed most appropriate for the research objectives (Creswell & Creswell, 2018).

Population and Sample

This study's population comprises all active PKN STAN students for the 2023/2024 academic year, totaling 3,211 students. PKN STAN students were chosen because they have a strong academic and career connection to state finance, including taxation. The sample is a subset of the population that represents its characteristics (Sugiyono, 2017). A sample size of 97 students was determined using the Slovin formula, with a margin of error of 10%. Demographic and relevant characteristics such as gender, major, program type, and content preferences will be collected to provide a more detailed description of respondents and help connect student profiles to their tax-related information needs.

Research Instrument

A research instrument is a tool used to measure the observed natural or social phenomena (Sugiyono, 2017). In this study, the researcher uses a questionnaire as the main instrument. A questionnaire is an efficient technique to collect data when the researcher knows the variables to be measured and expects responses from a large sample size (Sugiyono, 2017). The questionnaire is distributed online through various electronic media, following previous studies such as those by Ilhami & Sudradjat (2024), Apriani (2023), Anggraeni & Eko Hartanto (2023), and Sari & Rina (2022). Responses are scored on a Likert scale ranging from "Strongly Agree" (5) to "Strongly Disagree" (1) (Sugiyono, 2017). To ensure the validity and reliability of the instrument, validity tests are conducted to confirm that the questionnaire measures what it is intended to measure, and reliability tests assess the consistency of the instrument (Sanaky, 2021). An alpha value greater than 0.7 indicates sufficient reliability.

Research Variables and Measurement

This study utilizes two independent variables and one dependent variable. The independent variables, as defined by (Sugiyono, 2017), are those that influence or cause changes in the dependent variable. The first independent variable is Social Media Use (X1),



measured through four components: context, communication, collaboration, and connection, using a Likert scale ranging from 1 to 5. The second independent variable is Quality of Information from the Instagram account @ditjenpajakri (X2), evaluated based on McLeod's quality indicators of accuracy, timeliness, completeness, and relevance, also using a Likert scale from 1 to 5. The dependent variable, represented by Y, is the fulfillment of tax-related information needs of PKN STAN students, which is influenced by the independent variables (Sugiyono, 2017).

Data Analysis

The study employs descriptive statistical analysis to describe the collected data, including calculations of mode, median, mean, and standard deviation, as outlined by (Sugiyono, 2017). The descriptive analysis will provide an overview of respondent profiles based on criteria such as age, major, program type, and content preferences, which will serve as a foundation for further analysis of the impact of social media and the quality of information from the Instagram account @ditjenpajakri on fulfilling tax-related information needs of PKN STAN students. The model testing involves multiple linear regression analysis, using ordinal data transformed to interval scale via the successive interval method (MSI) to meet the analysis requirements. Classical assumption tests will be conducted to ensure the data meets regression model standards, including: 1) Normality Test—if the probability F value is less than 0.05, H₀ is rejected, indicating non-normal distribution; 2) Heteroscedasticity Test—if the probability F value is less than 0.05, H₀ is rejected, indicating heteroscedasticity; 3) Multicollinearity Test—if the Variance Inflation Factor (VIF) is less than 10, H₀ is not rejected, indicating no multicollinearity. Hypothesis testing will utilize the coefficient of determination (R²) to assess model explanatory power, F-statistics to evaluate the collective influence of independent variables (with F < 0.05 indicating a significant effect), and t-statistics to determine the individual impact of each independent variable on the dependent variable (with t < 0.05 indicating a significant effect).

RESULTS AND DISCUSSIONS

Instrument Test

Validity Test for Variable Y (Fulfillment of Tax Information Needs of PKN STAN Students)

Table 1. Validity Test of Variable Y

Question	r Count	t Tabel	Description
Q1	0,694	0,1996	Valid
Q2	0,741	0,1996	Valid
Q3	0,628	0,1996	Valid
Q4	0,839	0,1996	Valid
Q5	0,865	0,1996	Valid
Q6	0,791	0,1996	Valid
Q7	0,690	0,1996	Valid
Q8	0,807	0,1996	Valid
Q9	0,786	0,1996	Valid
Q10	0,735	0,1996	Valid
Q11	0,652	0,1996	Valid
Q12	0,667	0,1996	Valid
Q13	0,770	0,1996	Valid
Q14	0,762	0,1996	Valid
Q15	0,660	0,1996	Valid

Source: Processed using Jamovi

Based on the results of the validity test using Pearson correlation, the calculated r value of each question in the variable of fulfilling the tax information needs of PKN STAN students



(Y) is greater than the r table. So the questions used in measuring the Y variable can be declared valid. Then a validity test was carried out for variable X1 (Use of Social Media) :

Table 2. Validity Test of Variable X1

Question	r Count	r Tabel	Description
Q1	0,593	0.1996	Valid
Q2	0,753	0.1996	Valid
Q3	0,661	0.1996	Valid
Q4	0,672	0.1996	Valid
Q5	0,731	0.1996	Valid
Q6	0,801	0.1996	Valid
Q7	0,762	0.1996	Valid
Q8	0,785	0.1996	Valid

Source: Processed using Jamovi

Based on the results of the validity test using Pearson correlation, the calculated r value of each question in the social media usage variable (X1) is greater than the r table. So the questions used in measuring variable X1 can be declared valid. Next, the Validity test for Variable X2 (Instagram Account Information Quality @ditjenpajakri) :

Table 3. Validity Test of Variable X2

Question	r Count	R Tabel	Description
Q1	0,690	0,1996	Valid
Q2	0,737	0,1996	Valid
Q3	0,796	0,1996	Valid
Q4	0,756	0,1996	Valid
Q5	0,675	0,1996	Valid
Q6	0,703	0,1996	Valid
Q7	0,765	0,1996	Valid
Q8	0,861	0,1996	Valid

Source: Processed using Jamovi

Based on the results of the validity test using the Pearson correlation, the calculated r value of each question in the information quality variable of the Instagram account @ditjenpajakri (X2) is greater than the r table. So the questions used to measure the X2 variable can be declared valid. The reliability test in this study used the Cronbach's and McDonald's tests and the results for the three variables were as follows:

Table 4. Reliability Test Results

Variable	Cronbach's	McDonald's
Y	0.940	0.942
X1	0.868	0.869
X2	0.887	0.889

Source: Processed using Jamovi

Based on the results of the reliability test using both Cronbach's and McDonald's, the alpha value was above 0.7, so that the questions used in the study were declared to have sufficiently met the reliability aspect.

Classical Assumption Test

Normality testing in this study used the Shapiro-Wilk, Kolmogorov-Smirnov, and Anderson-Darling tests with the following results:

Table 5. Normality Test Results

Normality Test	P-Value	Description
Shapiro-Wilk	< 0.001	Not normally distributed
Kolmogorov-Smirnov	0.019	Not normally distributed
Anderson-Darling	< 0.001	Not normally distributed

Source: Processed using Jamovi



The results of the normality test show that for the three methods used (Shapiro-Wilk, Kolmogorov-Smirnov, and Anderson-Darling), the variables tested are not normally distributed. This is indicated by a significant p-value (less than 0.05) in the Shapiro-Wilk test (<0.001), Kolmogorov-Smirnov (0.019), and Anderson-Darling (<0.001). As a result, the data from these variables cannot be assumed to be normally distributed in the analysis carried out. However, the researcher refers to the Central Limit Theorem (CLT) assumption explained by Gujarati that if the sample size is large ($n > 30$) then the sample distribution will approach being considered normal (Rahmadani et al., 2021). In this study, the number of samples was 97 samples ($n > 30$) so that using the CLT assumption the data was considered normally distributed.

The heteroscedasticity test in this study used the same test as the normality test with the following results:

Table 6. Results of Heteroscedasticity Test

Normality Test	P-Value	Description
Shapiro-Wilk	0.010	Failed heteroscedasticity test
Kolmogorov-Smirnov	0.834	Passed heteroscedasticity test
Anderson-Darling	0.850	Passed heteroscedasticity test

Source: Processed using Jamovi

The results of the heteroscedasticity test show that the residual variation is not uniform between observations using the Shapiro-Wilk test ($p = 0.010$), but shows homoscedasticity based on the Kolmogorov-Smirnov test ($p = 0.834$) and Anderson-Darling ($p = 0.850$). The results of the multicollinearity test from this study produced a VIF value of 2.00 where the value is smaller than 10 so it can be concluded that the data is free from symptoms of multicollinearity

Hypothesis Testing

In this study, hypothesis testing was carried out to test the truth of the proposed hypothesis. The method used is a multiple linear regression model. This model selects Tax Information Needs as the dependent variable, while the independent variables include the use of social media and the quality of information provided by the Instagram account @ditjenpajakri. This model aims to test all hypotheses formulated in this study. The form of the regression model equation in this study is as follows:

Table 7. Multiple Linear Regression Test Results

R-Square					0.683
Prob > F					0.0000
JPM	Coef	Std.Err	Z	P > z	
XQ	0.631	0.0838	1.29	0.001	
X2	0.302	0.0885	7.53	0.001	
cons	0.278	0.2154	3.41	0.200	

Source: Processed using Jamovi

A simultaneous significance test was conducted to assess the overall significance of the multiple linear regression model used in this study. The main objective of this test is to determine whether collectively, the independent variables contribute significantly to the dependent variable. In the context of this study, the dependent variable chosen is Tax Information Needs, while the independent variables are the use of social media and the quality of information provided by the Instagram account @ditjenpajakri.

The hypotheses proposed in the simultaneous significance test are as follows:

H0: The use of social media and the quality of information provided by @ditjenpajakri together have a significant effect on Tax Information Needs.

H1: The use of social media and the quality of information provided by @ditjenpajakri together do not have a significant effect on Tax Information Needs.



The results of this hypothesis test can be seen through the F probability value obtained from the regression analysis. With a significance level of α (0.05), Table 7 shows a Prob> F value of 0.0000, which is much lower than 0.05. This indicates that statistically, the independent variables collectively have a significant influence on the dependent variable. Therefore, H0 is accepted and H1 is rejected, which confirms that both the use of social media and the quality of information provided by @ditjenpajakri significantly affect the Need for Tax Information.

Partial significance tests are implemented to evaluate the influence of each independent variable on the dependent variable separately. The hypotheses proposed for the partial significance test are as follows:

H0: There is a significant influence of each independent variable on the dependent variable.

H1: There is no significant influence of each independent variable on the dependent variable.

Hypothesis testing is evaluated using the probability value t with a significance limit of 0.05. If the probability value is less than 0.05, then the null hypothesis (H0) is rejected and the alternative hypothesis (H1) is accepted. References for the probability of each variable can be seen in Table 7, which displays the results of the partial significance test for each independent variable.

Based on Table 7, the Instagram social media usage variable (X1) has a probability value of 0.001, which is lower than 0.05, so H0 is accepted and H1 is rejected. This shows that the use of social media partially has a significant effect on the Need for Tax Information. For the DJP Instagram information quality variable (X2), the probability value is 0.001, lower than 0.05, so H0 is accepted and H1 is rejected, indicating that the quality of DJP Instagram information partially has a significant effect on the Need for Tax Information. The coefficient of determination is used to measure the effectiveness of the regression model in explaining the dependent variable through its independent variables. This study assesses the effect of social media usage and the quality of information provided by the @ditjenpajakri Instagram account on the Need for Tax Information. The coefficient of determination, measured in adjusted R² values, ranges from 0 to 1. A high adjusted R² value indicates that the model can explain large variations in the dependent variable. Based on Table 4.46, the adjusted R² value for this model is 68.3%, which means that around 68.3% of the variation in Tax Information Needs can be explained by these independent variables. Meanwhile, the rest, which is 21.7%, is explained by other factors not included in the model. Based on the results of testing with multiple linear regression and the application of classical assumptions, the model can be explained in the form of a linear equation as follows:

$$Y = 0.278 + 0.631 X1 + 0.302 X2 + e$$

Multiple linear regression test was conducted to identify the influence between independent variables and dependent variables. From the data analysis conducted, it can be seen that the constant value is 0.278 and the coefficient for social media usage (X1) is 0.631 with a very significant p-value of 0.001, indicating that every one unit increase in social media usage will increase Tax Information Needs by 0.631. This indicates that there is a significant positive influence of social media usage on information needs. Meanwhile, the coefficient for the quality of information provided by the Instagram account @ditjenpajakri (X2) is 0.302 with a p-value also very significant of 0.001, meaning that a one unit increase in the quality of information provided will increase Tax Information Needs by 0.302. Thus, these two independent variables provide a positive and significant contribution to Tax Information Needs, confirming the importance of the quality and frequency of social media use in the dissemination of tax information.



The Influence of the Use of Instagram Social Media by the Directorate General of Taxes on the Fulfillment of Tax Information Needs of PKN STAN Students.

The use of Instagram by the Directorate General of Taxes (DJP) to fulfill the tax information needs of PKN STAN students was analyzed based on Chris Heuer's social media usage theory, which includes context, communication, collaboration, and connection (Saputra & Hartanto, 2023; Sutrisno & Mayangsari, 2022). The study found that short captions on Instagram posts were particularly effective in conveying tax regulations to Generation Z, who prefer concise and visually engaging content (Safii, 2019). This approach aligns with the "catching-up need" for information, where students can quickly grasp key tax rules through visual aids rather than textual explanations (Ratminto et al., 2017). The inclusion of English translations also increased accessibility, although Instagram's automatic translation feature has since made this redundant.

In terms of communication, Instagram's consistent posting about new tax regulations, such as the implementation of NIK-NPWP under PMK No. 136/2023, effectively kept students informed about important updates. The regular posting of relevant content, including collaborations with other accounts, catered to students' "current need" for up-to-date tax information and the "everyday need" for routine knowledge (Ratminto et al., 2017). DJP also followed specific guidelines to ensure standardization and visual appeal in their content, further enhancing the platform's effectiveness in addressing the information needs of Generation Z, who are characterized by their fear of missing out (FOMO).

Regarding collaboration and connection, although DJP's Instagram account was not designed to handle inquiries directly, it redirected questions to appropriate channels like @kring_pajak. This facilitated quick responses and ensured clarity in communication, addressing both routine and in-depth information needs (Ratminto et al., 2017). DJP's social media strategy also fostered a sense of connection with followers by using a relatable tone and providing real-time updates on issues like service downtimes. The overall influence of DJP's Instagram presence on fulfilling the tax information needs of PKN STAN students aligns with previous research, such as Helen & Rusdi (2019) and Wulandari & Salma (2022), which demonstrated the significant impact of Instagram on users' information needs.

The Influence of Information Quality on Instagram by the Directorate General of Taxes on the Fulfillment of Tax Information Needs of PKN STAN Students

The study reveals that over 50% of respondents strongly agree that the content on the Instagram account @ditjenpajakri meets high-quality information standards, following McLeod's criteria of accuracy, timeliness, relevance, and completeness (Susanto, 2017). Specifically, 82.5% of respondents believe the information is accurate, while 73.2% acknowledge the account's consistency in providing tax-related information. Additionally, 55.7% agree that the information is timely, and 74.2% find it regularly updated. Relevance was affirmed by 63.9% of respondents, and 61.9% agree that the information is complete and clear.

The study confirms that high-quality information, combined with social media use, significantly impacts the fulfillment of users' information needs. This aligns with previous research by Saputra & Hartanto (2023), who found that the content quality of the @kemenkes_ri account positively affects user needs. Similarly, Aini & Nanda (2020) concluded that GadgetIn's content accuracy significantly influenced purchase decisions. The responsible body, P2Humas, has developed a guide outlining procedures for managing social media content at DJP, including timelines and flexibility for urgent publications, with 57.73% of respondents agreeing that information is quickly obtained through @ditjenpajakri.

An example of effective content is the July 8, 2024 post about PPh UMKM, which leveraged the "Clash of Champions" trend to engage younger users. Positive feedback from followers showed that relatable and well-crafted educational content better meets information



needs. DJP employees across different units can contribute content, but quality curation is overseen by P2Humas to maintain high standards. Captions are designed to be "Youthful, Energetic, and Helpful," targeting younger audiences such as PKN STAN students, with Taxmin, the account manager, responsible for creating captions approved by coordinators (Pratama & Hartono, 2022).

To ensure content quality, the Head of the Website Management Section at P2 Humas regularly reviews uploaded content. DJP has occasionally taken down content deemed inappropriate based on timing or accuracy, with 45.36% of respondents agreeing that the information on @ditjenpajakri is accurate (Pratama & Hartono, 2022). DJP also faces challenges in minimizing competence gaps among social media teams across various offices, aiming for consistency in information quality nationwide. Regular evaluations and public opinion surveys are conducted to monitor and improve DJP's social media management.

CLOSING

Conclusion

Based on the analysis, it can be concluded that the use of Instagram by the Directorate General of Taxes (DJP) has a significant impact on fulfilling the tax information needs of PKN STAN students. The four social media indicators—context, communication, collaboration, and connection—were well-rated by respondents, who agreed that these factors effectively meet their information needs. DJP has implemented standardized practices to ensure that its Instagram account fulfills users' requirements. Additionally, the quality of information on DJP's Instagram has a positive and significant influence on meeting the students' tax information needs. Most respondents agree that the content uploaded by @ditjenpajakri meets the criteria for high-quality information, including accuracy, timeliness, relevance, and completeness. DJP manages its social media with clear and measurable SOPs for content creation, publication, monitoring, and evaluation.

Recommendation

For the Directorate General of Taxes, it is recommended to maintain and further improve the quality of content on Instagram, particularly in terms of accuracy, timeliness, and relevance of the information. Increasing interaction with followers by actively responding to comments is also advised. Additionally, developing more diverse content strategies to fulfill deeper information needs is suggested. Future research should expand the scope by including respondents from various educational and professional backgrounds, add new variables such as digital literacy, and employ mixed-method approaches to gain a deeper understanding of the factors influencing tax information needs.

Limitations

This study does not define the type of information limited solely to tax regulations, considering that the content of the Instagram account @ditjenpajakri also includes public relations information from the Ministry of Finance. This may influence the quality of information assessed by respondents, as it encompasses all types of content. Future research is expected to focus solely on tax regulation content to obtain more accurate results.

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