

The Utilization of Instagram by Wellner Consulting to Educate Tax Awareness

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ABSTRACT

Tax is the main source of state revenue that plays an important role in supporting national development in various strategic sectors. Therefore, increasing tax awareness is the main focus of various institutions, including the Directorate General of Taxes (DGT) and other fiscal education actors. One of the approaches used in tax education is the utilization of social media, such as Instagram, which has a wide reach and interactive features. This research aims to find out how Wellner Consulting utilizes the Instagram platform as a means of delivering tax education to the public. The research uses a descriptive qualitative approach with data collection methods through in-depth interviews and content analysis of the @wellnerconsulting Instagram account. In collecting and analyzing secondary data from Wellner Consulting's Instagram account, the author utilizes a digital tool called Reportei. The results showed that Wellner Consulting's digital communication strategy reflects the characteristics of convergent media, namely the incorporation of various content formats such as videos (Reels), images and text (carousels), and interactive features (Stories) in one platform. The strategy also involves two-way communication between the information provider and the audience, and is supported by data-driven evaluation to measure the effectiveness of the content. The findings show that tax information can be delivered in a light, interesting, and easy-to-understand manner, especially for the digital generation. Thus, Wellner Consulting's utilization of Instagram not only supports the dissemination of tax information, but also plays a role in shaping public tax awareness in a sustainable manner through an adaptive, communicative, and visual-based approach.

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1. Introduction

Tax is the main source of state revenue that plays a crucial role in supporting development in various strategic sectors, such as infrastructure, education, health, and national defense. Thus, public awareness and obedience in fulfilling tax obligations are key factors in creating social and economic stability in the country. The Indonesian government also continues to make efforts to reform the taxation sector, one of which is through the Tax Amnesty program that has been implemented since 2016. This program is designed to improve taxpayer compliance and strengthen the principles of justice and legal certainty in the national tax system (Zega et al., 2024; .Aswad et al., 2019 ; Prihandoko et al., 2021).

The Directorate General of Taxes (DGT) is also very active in making various efforts to maximize state revenue, one of which is by increasing tax education to increase tax awareness among taxpayers, both individuals and business entities (Syadat et al., 2022; .Junaid et al., 2024; Youngsun et al., 2024). Moreover, Indonesia implements a self-assessment tax collection system that is carried out by relying on high awareness and compliance from taxpayers, so that taxpayers can carry out their tax obligations, from payment to reporting independently (Darmian, 2021; Ritonga et al., 2020; Sachiya et al., 2025).

Tax awareness is the behavior of individuals or entities that have understood, accepted, and carried out their tax obligations voluntarily in accordance with applicable regulations (Nasution, 2006). Harahap (2004) emphasizes that tax awareness is closely related to understanding the meaning, function, and purpose of tax payments, while according to Numatu (2005), this awareness is also influenced by appreciation for the performance of the government in carrying out state functions. But according to Jaya (2019), the level of tax awareness in Indonesia is still relatively low and is a real phenomenon in society.

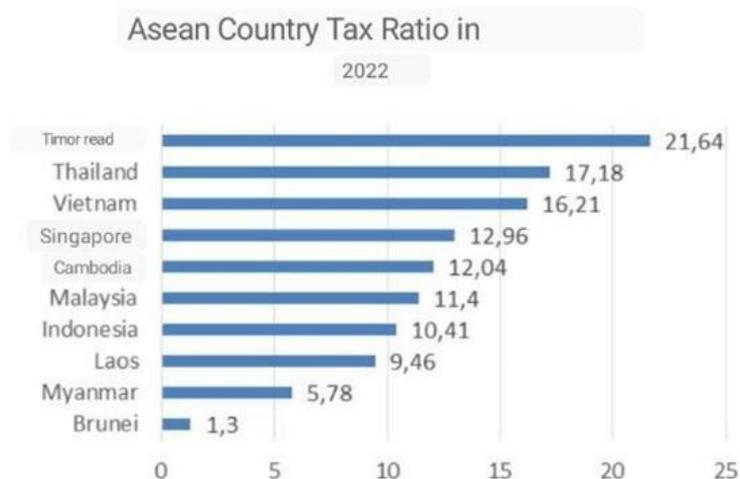


Figure 1. Indonesia's Tax Ratio 2022

Source : World Bank 2023

The condition of low tax awareness is also reflected in The World Bank's 2022 data, as shown in Figure 1, where Indonesia's tax to Gross Domestic Product (GDP) ratio is ranked fourth lowest in the ASEAN region, only higher than Laos. This ratio shows that the public's contribution to state revenue through taxes is still far from optimal. Therefore, a new approach that is more innovative and relevant to the times is needed to increase public understanding and participation in the tax system.

Along with the development of the digital era, social media has become one of the most effective means of communication in reaching the wider community. The utilization of social media as a means of tax education is considered capable of providing an easier and more inclusive understanding of the importance of paying taxes (Pytha Rahima & Rismayati, 2023). Social media also allows two-way, collaborative, and interactive information exchange in various formats such as writing, images, and videos (Nasrullah, 2015). Among the various platforms available, Instagram is one of the most popular in Indonesia. Based on We Are Social data (2023), as many as 86.5% of internet users in Indonesia actively use Instagram, with the age group of 18-24 years as the most users. Until 2024, the number of active Instagram users in Indonesia has even exceeded 100 million people.

The presence of new media such as social media has brought significant changes in the way people access and disseminate information (Marwa Ulfa, Farida Hariyati, Deni Adha Akbari, & Deni Adha Akbari, 2023). Lovari and Valentini (2020) state that digital media connected to the internet is now the main channel of communication, replacing conventional media. Instagram, with various features such as photo/video uploads, stories, reels, live, notes and video notes, has not only become an entertainment medium, but has also developed into an effective communication and education tool. The flexibility and visual appeal offered make Instagram a potential tool to convey important messages in an interesting and concise manner, including in the context of tax education. Thus, tax counseling through social media is considered more effective in increasing public tax awareness than conventional methods (Adhitama, Johantri, & Keuangan Negara STAN, 2023).

Various institutions, including the DGT and fiscal education actors, began to utilize Instagram to convey tax information in a creative and easy-to-understand manner. The communication strategy implemented by DGT through social media, including Instagram, plays an important role in building public tax awareness and compliance. Not only that, the active use of social media has also proven to be able to increase tax literacy and awareness among millennials, especially through the delivery of interesting and easy-to-understand information (Syadat et al., 2022; Weda et al., 2018).

One example of a tax education actor active on Instagram is Wellner Consulting, a tax consultant that consistently shares educational content about taxation, finance, and business. The Instagram account @wellnerconsulting has more than 8,000 followers and uploaded more than 500 contents in various formats, ranging from Reels to Carousels. From 2022 to 2024, Wellner Consulting has handled around 300 clients, with almost 50% of them coming from the Instagram platform. This fact shows the strategic role of social media, especially Instagram, in reaching out and building tax awareness among the public.

Previous research entitled *Generation Z's Perception of Taxation Education through Social Media: A Study on Digital Natives in DKI Jakarta* revealed that Instagram has an engagement rate of 5.8%, higher than TikTok which is at 4.2% and around 70% of respondents from Generation Z showed a positive view of tax education through social media (Syahrial & Harefa, 2025).

Meanwhile, another study entitled *Strategies for Increasing Tax Awareness among the Young Generation in the Digital Era: Analysis of the Role of Technology and Education Towards Golden Indonesia 2045* shows that the level of tax literacy, the quality of administrative services, and the ease of access to technology-based information contribute significantly and positively to increasing awareness and the presence of taxes among Generation Z (Zega et al., 2024). From the two studies above, it shows that social media is not just an entertainment tool, but also a strategic tool in tax education that can increase the awareness and tax compliance of the younger generation, especially if supported by adequate tax literacy and technology.

However, the effectiveness and strategy of using Instagram in the context of increasing tax awareness by Indonesian Tax Consultants is still rarely studied academically. Therefore, this research aims to fill the void by examining how social media, particularly Instagram, is utilized by Wellner Consulting tax consultants in increasing tax awareness. This research will utilize media convergence theory. Burnett and Marshall (2003) view convergence as an integration between the media industry, telecommunications, and computer technology that forms a single unit and acts as a means of communication in a digital format (Mardhiyyah, 2023). Thus, convergence is the application of digital technology that combines various elements such as text, sound, numbers, and images in the process of news production, distribution, and consumption. According to Dailey, Demo, and Spillman, media convergence activities include various forms such as cross-promotion, content cloning, cooptation, content sharing, and full convergence (Dudi Iskandar, 2018).

This research aims to analyze Wellner Consulting as a tax consultant that utilizes Instagram as an external communication tool to deliver tax information and education to the public. This research also uses a content analysis approach to examine how elements such as upload time and type of content on the @wellnerconsulting account contribute to shaping tax awareness in Indonesia.

2. Methodology

This research uses a qualitative approach with a descriptive research type. This approach was chosen to describe and understand in depth how Instagram social media is utilized by Wellner Consulting as an educational tool to increase tax awareness among audiences. The qualitative approach aims to understand social phenomena holistically through in-depth descriptions of the situation under study (Moleong, 2007). In addition, descriptive research aims to describe and analyze how content uploaded on Instagram can influence audience perceptions and awareness of taxes. Descriptive research is also used to describe phenomena that occur systematically and factually (Sugiono, 2019).

This research combines two data collection methods, namely interviews and content analysis. Interviews were conducted with two key informants, the Co-Founder and Content Planner of Wellner Consulting. The purpose was to gain a direct understanding of the strategies, messages, and objectives behind their tax communication efforts on Instagram. Meanwhile, content analysis was carried out on uploads from Wellner Consulting's official Instagram account (@wellnerconsulting) during the period of April to May 2025.

The selected period of April 28 to May 27, 2025, was chosen because during this time, Wellner Consulting consistently uploaded tax education content without using paid advertisements. This condition allowed all audience interactions to occur organically, providing a more objective basis for analyzing engagement. Additionally, the timing coincided with the post-Annual Tax Return reporting period, making it a relevant moment to observe public responsiveness toward tax-related educational content. The momentum was strategically important to assess the impact of digital communication on increasing public awareness of tax obligations.

The data analyzed in this study includes several key indicators such as upload frequency, number of profile visits, account reach, total content impressions, and content formats like carousels and reels. These variables were used to evaluate how effective Wellner Consulting's Instagram strategy was in capturing attention and conveying important tax messages. By assessing these metrics, the author aimed to determine the extent to which the digital communication strategy could foster better public understanding of tax responsibilities. Each element provided insight into audience behavior and content effectiveness.

In the process of collecting and analyzing secondary data from Instagram, the author used a digital tool called Reportei. Reportei is a web-based platform designed to generate automated reports for social media and digital marketing

performance. It supports integration with more than 20 platforms, including Instagram, Facebook, TikTok, LinkedIn, Google Analytics, Google Ads, and YouTube. The author selected Reportei due to its affordable subscription pricing, user-friendly interface for beginners, and its ability to manage multiple accounts across platforms within a single dashboard.

3. Result and Discussion

Based on the results of interviews and social media analysis using Reportei software, the following results can be described.

3.1 New Media

According to Varenia & Phalguna (2022), new media refers to a combination of digital communication technologies that are computerized and interconnected through networks, and are highly dependent on the use of information technology, both based on internet networks and telecommunications systems (Varenia & Phalguna, 2022). Instagram is one example of the application of new media, because Instagram makes it easy for users to interact with each other, share information, and form communities instantly through internet-based digital platforms.

The utilization of Instagram as a new media is also realized in the practice carried out by Wellner Consulting. Based on the results of interviews with two informants from Wellner Consulting, it can be seen that the interaction of tax education information through Instagram is effective and easily accessible, both by regular followers and general users. This effectiveness is reflected in Instagram reach data, which is the number of unique accounts successfully reached by a post, without taking into account the frequency of views from the same account (Kusuma, Darma, & Sari, 2023). This metric is important because it illustrates how widely the content is distributed to new audiences, as well as being an initial benchmark in educating tax awareness, as well as information campaigns. This achievement can be observed in more detail in the period April 28 to May 27, 2025, as shown in Figure 2 below.

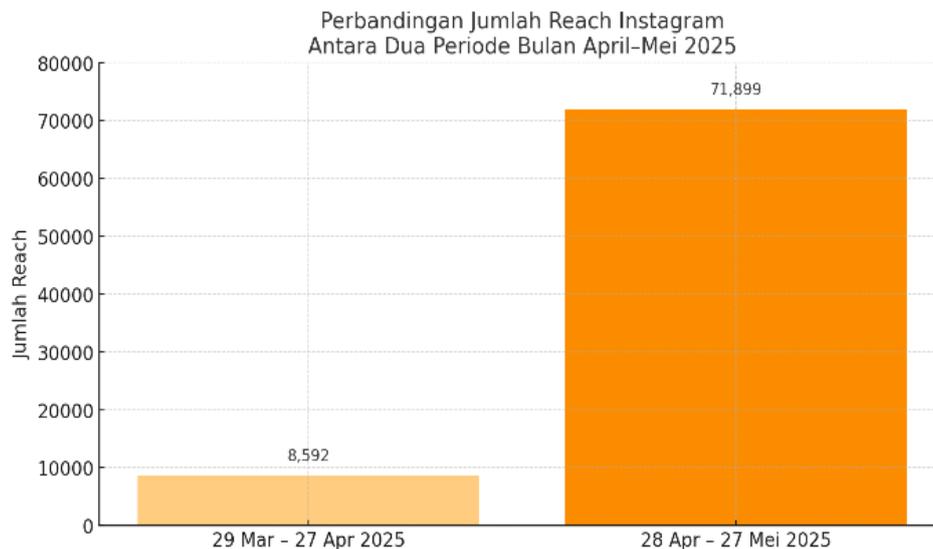


Figure 2. Comparison diagram of Wellner Consulting Instagram reach

Source: Reportei Processed by the Author

Based on the data displayed in Figure 2, the number of reaches in the period April 28 to May 27, 2025 was recorded at 71,899, an increase compared to the previous period April 28 to May 27, 2025 which only reached 8,592. This increase reflects a positive development in the reach of tax education content delivered through Wellner Consulting's Instagram. The increase in reach can be an early indicator that the shared content is starting to reach a wider audience. In addition, this shows that the information presented is not only relevant, but also begins to be able to build engagement and attract user interest in taxation topics. Thus, it can be concluded that the utilization of social media, especially Instagram, has a good potential in supporting the digital dissemination of educational information.

However, the biggest challenge lies in reaching new audiences beyond existing followers, which is highly dependent on the performance of the Instagram algorithm. For this reason, strategies such as the use of paid advertising, following

ongoing trends, and understanding how algorithms work are important steps in expanding the reach of information. According to Wellner Consulting's Content Planner,

“... conveys this information in a light language, a language that is easy to understand, especially for people who really don't understand taxes themselves...”.

Content Planner Wellner Consulting highlights the importance of delivering light content, supported by attractive visuals such as carousels, reels, and stories, as well as the use of simple language so that the message can be understood by audiences from various backgrounds, including audiences who are not familiar with taxes.

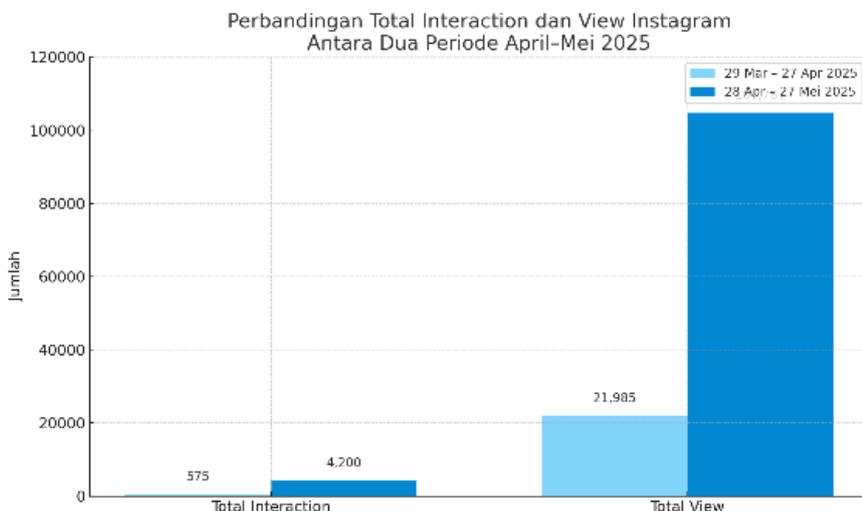


Figure 3. Diagram of Total Interactions (Like, Saved, and Share) and Total View of Wellner Consulting Instagram

Source: Reportei Processed by the Author

From the interviews, both interviewees agreed that a visual and communicative approach is key in increasing the effectiveness of tax education through social media. According to both interviewees, the current performance of Wellner Consulting's Instagram account has shown positive results, as seen from the increase in the number of views, likes, shares, and content storage as shown in Figure 3. These indicators show that the audience not only receives, but also appreciates and understands the information conveyed, thus strengthening the role of Instagram as an effective new media in educational communication in the field of taxation..

3.2 Digital Communication

In the digital communication practice implemented by Wellner Consulting, the content strategy used focuses on the storytelling approach and the delivery of solutions to common community problems in the field of taxation. The content on Wellner Consulting's Instagram is designed to be relevant and able to answer problems that often arise around the world of taxation. Wellner Consulting's Content Planner stated,

“...the content is a promising value that makes the content at Wellner always go up...”.

The “Promising Value” approach was chosen because it can provide direct and concrete benefits to the audience, contributing to performance improvement in content consistency. This is in line with the findings of Rifqi Ramadhan and Sri Vandayuli (2024), showing that the combination of social value and functional value creates content with promising value. Thus, the content displayed not only offers practical value, but also helps users maintain their social image (Apriani & Bhaihaki, 2024).

The content on Wellner Consulting's Instagram is also packaged in an attractive visual format in the form of reels and carousels, because according to data from Reportei, this format has proven to be more effective in reaching and building interactions with audiences. Reels are considered superior because they are short, dynamic, and video-based which suits the characteristics of social media users in Indonesia who prefer to watch rather than read. Meanwhile, carousels are effective in delivering information in a coherent and structured manner. Based on Figure 4, it can be seen that the number of views of reels reached more than 2 thousand views, followed by carousels which received 839 views. This finding shows that the selection of the right content format greatly affects the effectiveness of digital communication

in delivering tax education. Although reels are considered to be the most effective form of content, Wellner Consulting's in-house team still faces challenges in crafting a script, intonation, and hook that is able to attract and maintain audience attention, especially since the taxation material is relatively heavy.

Post	Type	Views	Reach ↓	Interactions
<p>!! 4 TRANSAKSI DALAM BISNIS PEMICU PEMERIKSAAN PAJAK !! 1..</p>	Reels	2.353	1830	21
<p>UNTUNG TRILIUNAN DI INDONESIA, TAPI BAYAR PAJAK DI SINGAP...</p>	Carousel	839	518	32

Figure 4. Wellner Consulting Instagram Posts Data Table

Source: Reportei Processed by the Author

Visuals are also considered a crucial component in conveying information digitally. Visual design, including the selection of fonts, colors, layouts, and graphic assets, is a major concern so that the audience does not skip through the content quickly. Strong visuals are considered key to grabbing the audience's attention and encouraging them to read the content. To support consistency, the team set a schedule of 2-3 uploads per day in the form of feeds and stories that have been compiled in a monthly content calendar. According to Content Planner Wellner Consulting,

“... content calendars are very important in content creation...”.

Because with a content calendar the communication strategy will run planned, on target, and can be adjusted to ongoing trends.

Wellner Consulting's Marketing Team also regularly evaluates every month through data analysis, such as reach, likes, comments, and shares. This evaluation aims to determine the effectiveness of content and audience preferences, as well as identify content that is worth maintaining or needs to be discontinued. Thus, it can be concluded that Wellner Consulting's digital communication strategy focuses on delivering solutive information, attractive visuals, utilizing appropriate content formats, and supported by data-based evaluation to increase the effectiveness of delivering tax education through social media.

3.3 Organizational Communication

In the practice of organizational communication, Wellner Consulting applies a strategic and educative approach to strengthen its role and existence as a tax and business consultant. The communication includes internal and external communication. External communication is focused on shaping the company's professional image through social media-based educational content communication, especially Instagram. The Instagram platform was chosen because it is considered relevant to the characteristics of Wellner Consulting's main target audience, namely business people and individuals from the millennial generation who need tax consulting services. Instagram is considered effective because it provides a variety of features that present information in an attractive manner, such as reels, carousels, and other interactive features that support the presentation of varied educational content.

The main objective of this external communication is to build public trust while emphasizing Wellner Consulting's strengths in tax and business. The effectiveness of this communication strategy is reflected in the improved performance of the company's Instagram account. Based on Reportei's data in Figure 5, it is noted that the number of Instagram profile visits in the period April 28, 2025 to May 27, 2025 reached 1,211, an increase of 1.76% compared to the period March 29,

2025 to April 27, 2025 which was only 1,190 visits. This increase shows the audience's interest and trust in the educational content presented, and is a positive indicator of the success of Wellner Consulting's digital communication in attracting attention and building relationships with the target market consistently.

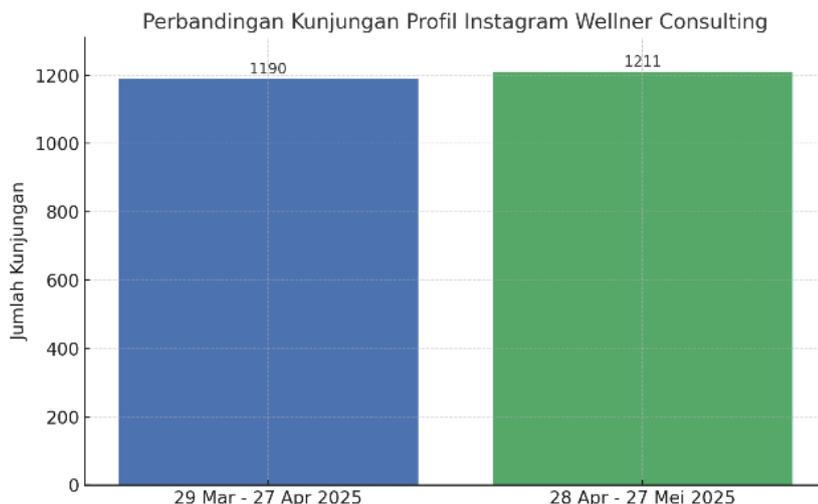


Figure 5. Comparison Diagram of Wellner Consulting Instagram Profile Visits

Source: Reportei Processed by the Author

In addition to one-way communication through the delivery of educational content, Wellner Consulting also actively seeks to build two-way communication with the audience. This effort is carried out through various interactive channels, such as the Instagram Direct Message (DM) feature, the comments column on each upload, as well as additional channels connected via Linktree, email, and WhatsApp. The goal is to open a space for dialog, receive questions, and accommodate direct input or responses from the audience. Although the intensity of direct interaction from the audience is still relatively limited, this initiative reflects Wellner Consulting's commitment to get closer to the audience, build more personal relationships, and encourage stronger engagement as part of a participatory digital communication strategy.

In Wellner Consulting's internal communication practice, the communication process is collaborative and structured to ensure each team has a thorough understanding of tax issues. This is important so that the content produced is sharp, relevant, and credible. Co-Founder of Wellner Consulting emphasized the importance of synergy between teams by stating,

"...the internal team from marketing must coordinate with the FAT team to research and learn tax together by attending tax seminar events..."

Therefore, regular coordination is carried out between the marketing team and the FAT (Finance, Accounting, and Tax) team and is also supported through internal education such as training or tax and business seminars. In addition, the team is required to develop a plan based on the results of trend research, recent news developments, and changes in tax regulations. Every content developed will go through a review and quality control process to ensure the accuracy of the information and maintain the company's credibility as a trustworthy tax consultant.

Based on the description that has been submitted, it can be concluded that organizational communication at Wellner Consulting takes place thoroughly, not only vertically from the leadership to the team, but also horizontally between divisions. Collaboration between the marketing team and the FAT (Finance, Accounting, and Tax) team shows that communication goes both ways and supports each other to achieve common goals. This communication is structured and aims to ensure the accuracy of the message delivered to the audience in the form of branding and tax education. With this approach, Wellner Consulting succeeded in building a strong internal communication system as the foundation of effective external communication.

3.4 Media Convergence

In the context of Wellner Consulting's utilization of Instagram social media, the concept of media convergence is important to understand the digital communication strategy implemented. Media convergence refers to the process of

combining various forms of media, technology, and communication practices into one integrated digital platform. According to Jenkins (2006), convergence is an ongoing process that involves the meeting between various forms of communication media, such as information technology, industry, and dissemination, which aims to build a strong connection with the audience. Instagram as a form of visual-based social media equipped with features such as reels, carousels, and stories, is utilized by Wellner Consulting to deliver taxation information in an educative and interesting manner. This shows that Instagram not only acts as a one-way communication channel, but also as a dynamic two-way interaction space between information providers and audiences.

Media convergence has a number of basic assumptions that are relevant in digital communication practices. Pavlik (2006) explains that today's digital media integrate elements from old and new technologies, such as text, images, audio and video into a single medium, allowing messages to be delivered flexibly through multiple formats. In addition, the boundaries between content producers and consumers are becoming increasingly blurred, as social media users can also act as content distributors. There is also a change in the way individuals access, interact with and shape meaning to digital content through active participation. Social media, in this case, encourages the formation of a new culture that allows people to be more active and creative in the consumption and production of information.

These assumptions are reflected in the communication strategy implemented by Wellner Consulting. Various features available on Instagram are utilized by Wellner Consulting to deliver tax education in a multimodal manner, such as the use of reels to convey information in the form of short videos, carousels that present a combination of text and images gradually, and Stories that are interactive and able to reach real-time audiences. The transformation of the form of taxation content from formal and technical to lighter and more communicative through visual storytelling, infographics, and short videos, makes the educational message easier to understand, especially by the younger generation.

In addition, Wellner Consulting's audience not only acts as recipients of information, but also gets involved in the content distribution process through like, share, save, and comment features. This shows that the audience actively contributes to the dissemination of taxation information. The Direct Message (DM) feature and comment column are also utilized by Wellner Consulting as a two-way communication medium between Wellner and the audience, creating a potential public discussion space.

It can be concluded that the utilization of Instagram by Wellner Consulting is a form of convergent media implementation that successfully integrates various content formats, encourages audience interaction, and utilizes digital data to effectively deliver tax education. This success is the result of a synergy between understanding the characteristics of new media, implementing a directed digital communication strategy, and an internal communication system that is collaboratively informed and adaptive to technological developments.

4. Conclusion

Based on the results of the research and discussion that has been carried out, it can be concluded that the utilization of Instagram social media by Wellner Consulting is an effective digital communication strategy in educating tax awareness, especially for the digital generation. This strategy relies on the strength of content visualization, storytelling approach, and delivery of solutions to tax problems. The content formats used, such as Reels, carousels, and Stories, have proven to be able to attract attention and increase audience engagement. The effectiveness of this approach is reflected in the increasing number of views, likes, shares, and content retention, which shows that the audience not only receives, but also understands and appreciates the educational messages delivered.

The success of this external communication strategy is inseparable from the internal communication that runs thoroughly, both vertically between organizational levels and horizontally between divisions. Collaboration between the marketing team and the FAT (Finance, Accounting, and Tax) team is key in ensuring content accuracy and aligning branding objectives with tax education. In addition, regular data-based evaluations such as reach, interaction, and audience preferences also strengthen the direction of content decision-making. With a media convergence approach that combines various formats, interactivity, and analytics in one integrated communication system, Wellner Consulting demonstrated that tax education can be packaged in an interesting, light, and relevant manner, and is able to build public tax awareness gradually and sustainably.

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