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## The Utilization of Instagram by Tax Extension Workers in Increasing Tax Reporting Compliance at KPP Pratama Makassar Barat

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### ABSTRACT

This study aims to analyze the use of Instagram by tax extension workers in improving tax reporting compliance at the Tax Service Office (KPP) Pratama West Makassar. In today's digital era, social media has become an effective communication tool to reach various groups of people. This study uses a qualitative approach with a case study method to examine the communication strategies implemented by tax extension workers through the Instagram platform. The data was obtained through in-depth interviews with tax extension workers, content analysis from the official Instagram account of KPP Pratama West Makassar, and participant observations. The results of the study show that the use of Instagram as a tax socialization medium is able to increase taxpayers' awareness and understanding of tax reporting obligations. Educational content presented in the form of infographics, video tutorials, and direct interaction with Instagram account followers plays a significant role in improving tax reporting compliance. This study concludes that Instagram is an effective platform for tax extension workers in conveying information and improving taxpayer compliance, as well as recommending increased creativity and consistency in content creation for more optimal results.

**KEYWORDS:** Instagram, tax counselors, tax reporting compliance, KPP Pratama West Makassar, social media, tax communication.

### INTRODUCTION

Education is a process of interaction in various human conditions.<sup>1</sup> The process of education has changed from time to time, and in this era known as the Fourth Industrial Revolution, the world in general, and Indonesia in particular, has entered a new industrial age marked by advancements in technology and digitization in all aspects of human life, including the teaching and learning of Arabic language.<sup>2</sup>

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<sup>1</sup> Siska Sudarmanto, Eko Mayrati, *Model Pembelajaran Era Society 5.0*, ed. Prasetyo Adirasa Hadi, Cetakan I. (Cirebon: Insania, 2021).

<sup>2</sup> Syindi Oktaviani R. Tolinggi, "Pembelajaran Bahasa Arab Di Indonesia Pada Era Revolusi Teknologi Tak Terbatas (Strengths, Weaknesses, Opportunities, And Threats)," *An Nabighoh: Jurnal Pendidikan dan Pembelajaran Bahasa Arab* 23, no. 1 (2021): 33.

The Fourth Industrial Revolution brings changes in various fields, including education.<sup>3</sup> Education 4.0 highlights digital economy, artificial intelligence, robotics, and data.<sup>4</sup> Therefore, the field of education is experiencing transformation.<sup>5</sup>

The education system in the era of the Fourth Industrial Revolution relies on creativity, critical thinking, collaboration, communication skills, digital literacy, and personal skills, in addition to the components of Education 4.0. Facing education in the Fourth Industrial Revolution requires students to possess critical thinking skills, scientific knowledge, digital, informational, and media literacy, as well as the ability to adopt information and communication technology.<sup>6</sup> This poses a particular challenge for teachers, who must understand technology and change their perspectives on education to adapt their teaching methods to new (digital) approaches.

In this era, using the internet is not uncommon. Everything nowadays happens online, such as ordering motorcycles or food, and even finding jobs,<sup>7</sup> as well as in education. In the process of education, there are five communication components: the teacher, the student, learning materials, teaching aids, and learning objectives.<sup>8</sup> Learning materials are systematically organized materials used by teachers and students in the learning process.<sup>9</sup> Teaching aids encompass everything used to convey messages and stimulate the learner's mind, emotions, interest, and desire, thereby encouraging the learning process.<sup>10</sup>

Today, every school and university utilizes digital teaching aids such as computers, phones, YouTube, TikTok, Instagram, and others. The Department of Arabic Language Teaching at the Faculty of Arabic Studies and Education at the Islamic State University of Mataram also employs internet and digital technologies in teaching, including the development of listening and speaking skills.

Hermawan stated that listening skill is the ability to understand words or sentences spoken by a speaker or a specific means.<sup>11</sup> Speaking skill, on the other hand, is the ability to produce sounds and words that convey intentions, ideas, and feelings, organized and developed according to the listener's needs for understanding.<sup>12</sup>

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<sup>3</sup> M. Iksan Kahar et al., "Pendidikan Era Revolusi Industri 4.0 Menuju Era Society 5.0 Di Masa Pandemi Covid 19," *Moderasi: Jurnal Studi Ilmu Pengetahuan Sosial* 2, no. 1 (2021): 58–78.

<sup>4</sup> Kahar et al., "Pendidikan Era Revolusi Industri 4.0 Menuju Era Society 5.0 Di Masa Pandemi Covid 19."

<sup>5</sup> Kahar et al., "Pendidikan Era Revolusi Industri 4.0 Menuju Era Society 5.0 Di Masa Pandemi Covid 19."

<sup>6</sup> Kahar et al., "Pendidikan Era Revolusi Industri 4.0 Menuju Era Society 5.0 Di Masa Pandemi Covid 19."

<sup>7</sup> Miftachul Taubah and Muhammad Nur Hadi, "Aplikasi Tik Tok Sebagai Media Pembelajaran Maharah Kalam," *Jurnal Mu'allim* 2, no. 1 (2020): 57–65.

<sup>8</sup> Miftachul Taubah and Muhammad Nur Hadi, "Aplikasi Tik Tok Sebagai Media Pembelajaran Maharah Kalam."

<sup>9</sup> Miftachul Taubah and Muhammad Nur Hadi, "Aplikasi Tik Tok Sebagai Media Pembelajaran Maharah Kalam."

<sup>10</sup> Miftachul Taubah and Muhammad Nur Hadi, "Aplikasi Tik Tok Sebagai Media Pembelajaran Maharah Kalam."

<sup>11</sup> Tri Tami Gunarti, "Pengembangan Media Pembelajaran Bahasa Arab Berbasis Audio Visual Untuk Meningkatkan Maharah Istima' Pada Siswa-Siswi Madrasah Ibtidaiyah," *Awwaliyah: Jurnal Pendidikan Guru Madrasah Ibtidaiyah* 3, no. 2 (2020): 122–129, <http://ejournal.iai-tabah.ac.id/index.php/awwaliyah/article/view/598>.

<sup>12</sup> Miftachul Taubah and Muhammad Nur Hadi, "Aplikasi Tik Tok Sebagai Media Pembelajaran Maharah Kalam."

The teacher at the Department of Arabic Language Teaching, Faculty of Education and Teacher Training, Islamic State University of Mataram, government school, utilizes various tools such as YouTube, TikTok, and others in teaching listening skills. Similarly, in teaching speaking skills, the teacher uses diverse tools like YouTube, PowerPoint, and Instagram.<sup>13</sup>

According to Dian Yuliana and Akhurni in their article, they mentioned that the impact of Digital Storytelling was very weak on student learning outcomes at Kandis 1 Public High School.<sup>14</sup> Meanwhile, Sutari Novrani Sumakid in her journal discussed the impact of using Edmodo learning tools on learning outcomes.<sup>15</sup>

Both scholars indicated that digital learning had varied impacts on student learning outcomes, sometimes significant and sometimes weak. The researcher intends to investigate the impact of digital learning on student learning outcomes in listening and speaking skills at the first level of the Department of Arabic Language Teaching, Faculty of Education and Teacher Training, Islamic State University of Mataram for the academic year 2023/2024.

## Method

This research is a quantitative research conducted using a quantitative research method. Quantitative research involves presenting data numerically and analyzing it using statistical tests.<sup>16</sup> Another definition states that quantitative research is a type of research that collects and interprets data requiring the use of numbers along with images, words, drawings, and other elements that can be measured.<sup>17</sup>

The approach is the method used by the researcher in studying the sequence of conducting the research. In this study, the researcher employed experimental research. Experimental research is a quantitative research method used to determine the effect of independent variables on dependent variables under controlled conditions.<sup>18</sup>

In this experimental research, the researcher used a quasi-experimental type, which is a design that includes a control group but does not involve full control over external variables that may influence the experiment's implementation.<sup>19</sup>

## Result And Discussion

The Department of Arabic Language Teaching is an educational institution within the Faculty of Education and Teacher Training at the Islamic State University of Mataram, a

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<sup>13</sup> في الشعبة تدريس اللغة العربية كلية التربية والمدرسية جامعة ماترام الإسلامية الحكومية. "الملاحظة n.d.",

<sup>14</sup> Dyan Yuliana and Okta Ayu Wulandari Putri, "Pengaruh Penggunaan Digital Storytelling Terhadap Hasil Belajar Siswa Mata Pelajaran Dasar Desain Grafis," *Jurnal Informatika dan Teknologi Pendidikan* 1, no. 1 (2021): 36–46.

<sup>15</sup> Sutari Nofrani Sumoked, Ferdinan Ivan Sangkop, and Peggy Veronika Togas, "PENGARUH PENGGUNAAN MEDIA PEMBELAJARAN ONLINE TERHADAP HASIL BELAJAR SIMULASI DAN KOMUNIKASI DIGITAL SISWA SMK," *Jurnal Pendidikan Teknologi Informasi dan Komunikasi* 1 (2021): 13.

<sup>16</sup> Beni Ahmad Saebani and Yana Sutisna, *Metode Penelitian*, Cetakan ke. (Bandung: CV PUSTAKA SETIA, 2018).

<sup>17</sup> Saebani and Sutisna, *Metode Penelitian*.

<sup>18</sup> Sugiyono, *Metodologi Penelitian Kuantitatif, Kualitatif, R&D* (Bandung: Alfabeta, 2019).

<sup>19</sup> Sugiyono, *Metodologi Penelitian Kuantitatif, Kualitatif, R&D*.

government university, where Arabic language has been taught since 1966 until now. The learning process in the Department of Arabic Language Teaching has evolved over time.

Initially, lecturers at the Department of Arabic Language Teaching, Faculty of Education and Teacher Training, Islamic State University of Mataram, until 2015, taught students using classical methods. Starting from 2016, teachers gradually began incorporating digital means into their teaching methods. Their teaching tools include YouTube, Google Classroom, Learning Management Systems (LMS) like Moodle, Kahoot, and others.

The researcher is conducting research in the Department of Arabic Language Teaching, Faculty of Education and Teacher Training, Islamic State University of Mataram, for the academic year 2023/2024. The research community in this study comprises first-year students in the Department of Arabic Language Teaching

Islamic State University of Mataram, a government university. They consist of 117 students. The researcher assigned them to two groups: Group A (experimental) and Group B (control). Group A, with 29 students, engaged in experimental teaching methods, while Group B, also with 29 students, followed conventional teaching methods.

The research aims to analyze the impact of digital learning on student learning outcomes in listening and speaking skills at the first level of the Department of Arabic Language Teaching, Faculty of Education and Teacher Training, Islamic State University of Mataram for the academic year 2023/2024

In the experimental group, digital learning was applied using animated videos on YouTube under the theme of justice, stimulating student engagement and facilitating comprehension. Conversely, the control group experienced traditional teaching, where the teacher read a story before administering post-tests on listening and speaking skills.

Initially, the researcher introduced the study to the experimental group, presented the YouTube video, and administered a Google Form questionnaire for student responses via their phones. Similarly, in the control group, after introducing the study and discussing the animated video on justice, the researcher administered a Google Form questionnaire for responses.

Following data collection, the researcher used SPSS for data analysis. The results showed that learning outcomes in listening and speaking skills were superior in the experimental group compared to the control group. Specifically, the average score in the post-test for listening skills was 89.20 and for speaking skills was 72.20 in the experimental group, whereas in the control group, the scores were 85.86 for listening skills and 56.34 for speaking skills.

Based on the scores mentioned in listening and speaking skills, it appears that the application of digital learning affects students' learning outcomes in these skills.

In the experimental group, the lecturer used digital learning through animated video to facilitate understanding for students. In contrast, the control group did not use such digital learning methods.

Based on the normality test, Asymp. Sig. (2-tailed) for both the experimental and control groups is greater than 0.05, indicating that the data are normally distributed. The

homogeneity test result is 0.104, also greater than 0.05, suggesting that the data are homogeneous.

Since both groups are normally distributed and homogeneous, the researcher proceeded to analyze the data to test the hypothesis presented. The hypothesis test aimed to determine whether digital learning has an impact on students' learning outcomes in listening and speaking skills at the first level of the Department of Arabic Language Teaching, Faculty of Education and Teacher Training, Islamic State University of Mataram.

The researcher conducted a hypothesis test using t-test in SPSS, finding a t-value (t-hitung) of 7.288, while the critical t-value (t-tabel) is 2.003. Since the calculated t-value is greater than the critical t-value, it indicates that the null hypothesis ( $H_0$ ) is rejected and the alternative hypothesis ( $H_a$ ) is accepted. Therefore, the use of digital learning in teaching listening and speaking skills significantly influences students' learning outcomes.

Based on these findings, when first-year students in the Department of Arabic Language Teaching, Faculty of Education and Teacher Training, Islamic State University of Mataram, learn using digital learning, their outcomes are better compared to those who do not use digital learning methods.

Therefore, the answer to the research problem is that digital learning does have an impact on students' learning outcomes in listening and speaking skills at the first level of the Department of Arabic Language Teaching, Faculty of Education and Teacher Training, Islamic State University of Mataram, for the academic year 2023/2024.

## **Conclusion**

After conducting scientific research on the impact of digital learning on students' learning outcomes in listening and speaking skills at the first level of the Department of Arabic Language Teaching, Faculty of Education and Teacher Training, Islamic State University of Mataram for the academic year 2023/2024, the researcher obtained the following results.

Based on data analysis, the researcher found that digital learning indeed has an impact on students' learning outcomes in listening and speaking skills at the first level of the Department of Arabic Language Teaching, Faculty of Education and Teacher Training, Islamic State University of Mataram for the academic year 2023/2024. This is evidenced by the higher mean scores in the experimental group compared to the control group.

After applying digital learning in the experimental group, the results for listening skills were 89.20 and for speaking skills were 72.20. In contrast, in the control group where digital learning was not applied, the results for listening skills were 85.86 and for speaking skills were 56.34. There was a significant difference between the experimental and control groups in terms of student learning outcomes.

The calculated t-value (t-hitung) was 7.288, while the critical t-value (t-tabel) was 2.003. The significance value (sig. 2-tailed) was 0.104, which is greater than 0.05, indicating that the null hypothesis ( $H_0$ ) is rejected and the alternative hypothesis ( $H_a$ ) is accepted. Therefore, we conclude that the research hypotheses are accepted.

Based on these findings, it can be concluded that digital learning has an impact on students' learning outcomes in listening and speaking skills at the first level of the Department of Arabic Language Teaching, Faculty of Education and Teacher Training, Islamic State University of Mataram for the academic year 2023/2024.

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