

Analisis Efektivitas Komunikasi Pembelajaran Online Edukasi Perpajakan di Kantor Pelayanan Pajak Pratama Makassar Utara

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Abstrak

Pada awal tahun 2020, Indonesia dan hampir seluruh dunia menghadapi pandemi Covid-19. Di bidang Pendidikan, pemerintah mengeluarkan kebijakan agar aktivitas pembelajaran dilaksanakan dengan cara pembelajaran jarak jauh yaitu pembelajaran online. Merespon hal ini, Direktorat Jenderal Pajak mengeluarkan kebijakan terkait kegiatan penyuluhan langsung dapat dilaksanakan secara online. Pembelajaran online edukasi perpajakan di KPP Pratama Makassar Utara ditantang untuk dapat dilaksanakan dengan metode penyampaian yang menarik sehingga dapat merubah perilaku wajib pajak. Penelitian ini bertujuan untuk menganalisis efektivitas komunikasi pembelajaran online edukasi perpajakan di Kantor Pelayanan Pajak Pratama Makassar Utara. Penelitian dilaksanakan di KPP Pratama Makassar Utara. Penelitian ini adalah penelitian kuantitatif dengan menggunakan pendekatan action research. Populasi dalam penelitian ini yaitu wajib pajak yang masuk kategori risiko kepatuhan tinggi sebanyak 105 wajib pajak dengan teknik pengambilan sampel nonprobability sampling sebanyak 105 wajib pajak. Teknik pengumpulan data nya adalah menggunakan data primer dengan kuesioner skala ordinal likert, dan data sekunder dari literatur dan laporan-laporan KPP Pratama Makassar Utara. Hasil penelitian menunjukkan komunikasi pembelajaran online edukasi perpajakan yang berlangsung di KPP Pratama Makassar Utara telah terlaksana dengan sangat efektif. Mayoritas wajib pajak menyatakan mengakses informasi perpajakan lebih dari 5 kali dalam setahun dalam memenuhi kewajiban perpajakannya. Mayoritas wajib pajak menyatakan bahwa komunikasi pembelajaran online edukasi perpajakan berlangsung dengan menarik, memberikan pemahaman yang baik kepada wajib pajak, informasi diterima dengan jelas, dan materi yang diberikan relevan dengan kebutuhan wajib pajak.

Kata-kata Kunci: Efektivitas Komunikasi, Pembelajaran Online, Edukasi Perpajakan

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The Communication Effectiveness of Online Learning Tax Education in Makassar Utara Tax Office

Abstract

In early 2020, Indonesia and almost all countries worldwide faced the Covid-19 pandemic. The government issued a regulation to implement online learning activities in the education sector. Responding to the regulation, the Directorate General of Tax issued a policy stating that the dissemination activities can be done online. Effective communication is needed to fill the gap between information delivered by the dissemination officer and taxpayers' understanding. Therefore, the online tax education in the Makassar Utara Tax Office is required to be presented attractively to change the taxpayers' behaviours. The present study aims to analyze the communication effectiveness in online tax dissemination held by the Makassar Utara Tax Office. Conducted in the Makassar Utara Tax Office, this quantitative action research involved 105 taxpayers classified as high compliance risk, recruited using a probability sampling technique. The primary data were collected using a questionnaire, while the secondary data were gathered from literature and the Makassar Utara Tax Office reports. The study found that online learning communication in tax dissemination was very effective. Most taxpayers access tax-related information more than five times a year to fulfil their tax obligation. Most taxpayers stated that the online dissemination was presented attractively, clearly, and relevant to their tax-related needs.

Keywords: Communication Effectiveness, Online Learning, Tax Education.

INTRODUCTION

In early 2020, Indonesia and almost all countries worldwide faced the Covid-19 pandemic, causing activity restriction to prevent viral spread. The government issued a regulation to implement online learning activities in the education sector. Responding to the regulation, the Directorate General of Tax issued a policy stating that the dissemination activities can be done online.

Not only in state regulations but also in Islamic law as the majority religion in Indonesia also allows taxes for the welfare of the people. Teachings relating to the collection of public fees (akhdz alshadaqah) by state authorities from capable citizens, who called taxes. For the purpose of welfare redistribution, especially for those who weak, and the cost of the general benefit (sabilillah) for all (Mas'udi 2010). Collection public costs or taxes, the Quran affirms as follows:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ
صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ ﴿١٠٣﴾

«Take alms (taxes) from some of their wealth, that you cleanse and develop them, and pray for them.» (Surat al-Taubah [9]; 103).

This subsection explains that taxes need to be a common concern. awareness of paying taxes needs to be increased because it refers to data on tax payments that decreased during the covid-19 pandemic.

Directorate General of Taxes reports that in 2020, the tax revenue realization was 1,069.98 trillion, equal to 89.25% of the target revenue. Compared to 2019, the tax revenue realization in 2020 exhibits a 19.71% contraction, mainly due to the weak economic condition caused by the Covid-19 pandemic. The 2020 performance report shows that the reporting compliance ratio

of the annual tax return was 77.63%, higher than the compliance ratio in 2019 (i.e., 73%). Despite the pandemic, the increase in compliance ratio could be accounted for by efforts made by DJP, one of which is tax dissemination.

Based on Law no. 16 of 2000 and Regulation of Minister of Finance no. 206/PMK.01/2014, DJP is responsible for carrying out tax education through its Directorate of Community Service and Relation.

Tax education plays an important role in increasing taxpayers' awareness. According to Adiatma et al. (Adiatma, A. E., Handayani, S.R., dan Hidayat 2015), tax education, along with socialization variables, may affect taxpayers' compliance. Some obstacles are faced when conducting online tax education, which comes from the administrator, the facility and infrastructure, or taxpayers. Ramana et al. (Ramana, Budi, Yulida, Roza, Kurnia, 2021) state that dissemination refers to delivering information to others, mainly aiming to change their behaviour according to the communicator's expectation.

Gold et al (Maulida and Aulia 2021), dissemination serves as a crucial factor that makes a person willing to adopt new technology for greater economic and environmental benefits. Therefore, DJP always makes optimal efforts to develop tax education activities.

Effective communication is needed to fill the gap between information delivered by the dissemination officer and taxpayers' understanding. The communication effectiveness on media consists of five indicators, namely attraction, comprehension, acceptability, self-involvement, and persuasion (Basori 2017). The first four components are

relatively easier to measure, whereas the last component, i.e., persuasion, can be challenging to measure.

Rahmadani (Rahmadani and Nurdin 2021) reports that online learning communication in UIN Sunan Ampel Surabaya effectively improves students' comprehension of the subjects. It is consistent with the study conducted by Putri (S 2017), who found that civil engineering students of Universitas Riau consider that Google classroom, as an online learning medium, is highly effective in delivering information to the students.

Basilaia & Kvavadze (Adnan 2020) state that online learning can be effective in digitally advanced countries. Indonesia was more prepared to adopt online learning in the fourth industrial revolution. Drastic changes from face-to-face to online settings cause some institutions to focus only on transferring digital education content instead of the learning and presentation method (Wu Z., as cited in (Adnan 2020)). The online tax education in the Makassar Utara Tax Office is required to be presented attractively to change the taxpayers' behaviours.

The present study aims to analyze the effectiveness of online learning communication in tax dissemination carried out by the Makassar Utara Tax Office. The result of the study is expected to be useful for the development of communication science, particularly studies on learning communication. This study is also expected to help the DJP improve its dissemination efforts to taxpayers.

LITERATURE REVIEW

According to Bertrand (Basori 2017), the communication effectiveness on media comprises five components as follows: (1) Attraction, whether or not the message is attractive enough to draw audiences' attention. (2) Comprehension, whether or not the audiences clearly comprehend the delivered messages. (3) Acceptability, whether or not there is information unacceptable according to the audience. Whether or not the information contains aspects considered disturbing by the audiences. (4) Self-involvement, whether or not the audiences feel that the message is for them. (5) Persuasion, whether or not the message can persuade the audience to perform the behaviours expected by communicators. The first four components are relatively easier to measure. The last component, i.e., persuasion, can be challenging to measure.

The communication effectiveness can be seen from the audiences' feedback (e.g., asking the question, answering, or doing the communicators' message) (Sanjaya 2012). Several factors that may affect the communication effectiveness, according to Sanjaya (Sanjaya 2012), are as follows: (1) Noise. (2) Communicators' communication skills. (3) Communicators' and recipients' attitudes and views. (4) Communicators' and recipients' background knowledge. (5) Communicators' and recipients' socioeconomic and cultural background

Communication can be done effectively when the communicators can eliminate noise potentially affecting communication.

The S-O-R Theory

Following the theory of stimulus and response, the most crucial aspect in a communication process is «how,» not «what,» and «why.» (Nurhadi and Kurniawan 2017). In other words, the process highly relies on how to communicate in order to change the communicants' behavior. Effendy O. U. (Pandia 2014) there are three pivotal elements in the SOR theory, namely the message (stimulus, S), communicant (organism, O), and the effect (response, R). A behavioral change can occur when the given stimulus exceeds the former stimulus.

RESEARCH METHOD

The present study was conducted in the Makassar Utara Tax Office, Jl. Urip Sumoharjo KM 4, Makassar. The population of this quantitative action research was Taxpayers with high compliance risk according to the Compliance risk Management. Based on the 2021 dissemination plan, Makassar Tax Service Office plans to conduct ten online tax education events to enhance tax compliance through taxpayer's behavioral changes, targeting 105 taxpayers. This study involved all 105 taxpayers as the participants.

The primary data were collected using a questionnaire, while the secondary data were gathered from literature and the Makassar Utara Tax Office reports. The questionnaire was tested for its validity and reliability. The data were analyzed using qualitative descriptive analysis.

RESULTS AND DISCUSSION

Table 1. Validity Test

Variable	Statement	r count	rtable	Description
X	X item 1	0.755	0.196	Valid
	X item 2	0.735	0.196	Valid
	X item 3	0.770	0.196	Valid
	X item 4	0.759	0.196	Valid
	X item 5	0.765	0.196	Valid
	X item 6	0.693	0.196	Valid
	X item 7	0.738	0.196	Valid
	X item 8	0.755	0.196	Valid
	X item 9	0.772	0.196	Valid
	X item 10	0.722	0.196	Valid
	X item 11	0.835	0.196	Valid
	X item 12	0.813	0.196	Valid
	X item 13	0.844	0.196	Valid
	X item 14	0.762	0.196	Valid
	X item 15	0.779	0.196	Valid
	X item 16	0.705	0.196	Valid
	X item 17	0.637	0.196	Valid

Source: Primary Data Processing, 2021

Seventeen items used in this study were deemed valid as the r-count was higher than the r-table (0.196) (Suryadi, E., Darmawan, D., Mulyadi 2019).

Reliability Test

Table 2. Reliability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
.951	17

Source: Primary Data Processing, 2021

The Cronbach Alpha Coefficient of 0.951 >0.60 (Suryadi, E., Darmawan, D., Mulyadi 2019) indicates that the questionnaire was reliable.

Communication Effectiveness of Online Tax Education in Makassar Utara Tax Office

The Makassar Utara Tax Office has conducted twenty tax disseminations, sixteen of which were conducted in online

settings. Through these online events, 134 taxpayers were reported to exhibit behavioral changes, namely tax reporting and/or tax-paying behaviors.

The communication effectiveness of this online dissemination can be seen by applying four indicators (i.e., attraction, comprehension, acceptability, and self-involvement) to the participants' responses.

Attraction

Table 3. Participants' answer

Description	Frequency	Percentage (%)
Highly attractive	51	48.6
Attractive	53	50.5
Less Attractive	0	0.0
Not attractive	1	1.0
Very unattractive	0	0.0
Total	105	100.0

Source: Primary Data Processing, 2021

As shown in the table above, 50.5% of the participants agree that the presenter delivered the information attractively. The rest, 48.6%, stated that the materials were presented attractively, while the other 1.0% stated that the materials were unattractive. In other words, the majority of participants agreed that the materials were presented attractively.

Comprehension

Table 4. Participants' answer

Description	Frequency	Percentage (%)
Very understand	49	46.7
Understand	55	52.4
Less understand	0	0.0

Not Understand	1	1.0
Not understand at all	0	0.0
Total	105	100.0

Source: Primary Data Processing, 2021

It was found that 52.4% of participants stated that the information was presented clearly and easy to understand. The remaining 46.7% stated that the materials were presented attractively, while the other 1.0% stated that the materials were unattractive. This particular finding implies that taxpayers understand and comprehend the materials being delivered.

Acceptability

Table 5. Participants' answer

Description	Frequency	Percentage (%)
Very Clear	38	36.2
Clear	63	60.0
Less Clear	0	0.0
Not Clear	4	3.8
Not Clear at all	0	0.0
Total	105	100.0

Source: Primary Data Processing, 2021

The table above shows that 60.0% of participants stated that the presenter's material was acceptable. The rest, 36.2%, stated that the presenter's voice was clear, while the other 3.8% stated it was unclear. In other words, the majority of participants agreed that the presenter's voice was clear. Meanwhile, 3.8% of participants stated that the voice was unclear due to internet issues.

Self-involvement

Table 6. Participants Answer

Description	Frequency	Percentage (%)
Highly Relevant	42	40.0
Relevant	59	56.2
Less Relevant	3	2.9
Irrelevant	1	1.0
Not relevant at all	0	0.0
Total	105	100.0

Source: Primary Data Processing, 2021

As shown in the table above, 56.2% of taxpayers stated that the presented materials were relevant, 40.0% stated they were highly relevant, and 2.9% stated less relevant. In comparison, 1.0% of taxpayers stated that they were irrelevant. This result implied that most taxpayers found the presented materials relevant to their tax issue.

Based on these four indicators, it can be concluded that the online dissemination conducted by the Makassar Utara Tax Office was very effective. Most taxpayers (51.4%) consider the online dissemination was very effective.

Table 7. Participants' Answer recapitulation

Category	Scoring	Frequency	Percentage (%)
Very Effective	73 – 85	54	51.4
Effective	59 – 72	51	48.6
Less Effective	45 – 58	0	0.0
Not Effective	31 – 44	0	0.0
Very ineffective	17 – 30	0	0.0
Total		105	100.0

Source: Primary Data Processing, 2021

Information Exposure Intensity

Table 8. Intensity accessing tax-related information online

Access intensity	Frequency	Percentage (%)
Twice	27	25.7
5-3 times	23	21.9
> 5 times	55	52.4
Total	105	100.0

Source: Primary Data Processing, 2021

The table above shows that 52.4% of taxpayers access the tax information more than five times a year, while 25.7% of them access it twice a year, and 21.9% of them access it 3-5 times a year. In other words, taxpayers in this study access tax-related information more than five times a year to fulfill their tax obligation.

Discussion

Online tax dissemination is among efforts made by the Makassar Utara Tax Office to enhance taxpayers' knowledge and behaviours. This dissemination can be considered direct, active dissemination to the taxpayers.

Nurhadi and Kurniawan (Nurhadi and Kurniawan 2017) state that communication succeeds when the communicators' message can change the communicants' knowledge, attitude, or behaviours. The communication of online tax dissemination is considered successful if the presented information can change the taxpayers' behaviour.

The present study supports Basori's (Basori 2017) finding that online learning communication is proven effective for delivering materials to the students. In the same vein, Rahmadani and Nurdin's (Rahmadani and Nurdin 2021) study in UIN Sunan Ampel Surabaya found that online learning communication is effective

in improving the students' comprehension of the subject. The present study found that most taxpayers stated that the online tax dissemination held by the Makassar Utara Tax Office was highly effective. In measuring communication effectiveness, this study employed four indicators: attraction, comprehension, acceptability, and self-involvement.

The first indicator is related to taxpayers' interest in the messages delivered during the online tax dissemination. The presented materials should be delivered attractively to draw taxpayers' interest. The data showed that 53 taxpayers (50.5%) stated that the materials were attractive, 51 taxpayers (48.6%) stated that they were very attractive, and one taxpayer stated that they were unattractive (1.0%). The data indicated that most taxpayers agree that the materials presented during the online dissemination were delivered attractively

The second indicator is taxpayers' comprehension, i.e., whether the taxpayers can translate the presented messages meaningfully. Internalizing comprehensions is a necessary step to encourage taxpayers' behaviour. The data showed that 55 taxpayers (52.4%) stated that the information was easy to understand, 49 taxpayers (46.7%) stated that it was very easy to understand. One taxpayer (1.0%) stated that he did not understand the information. In other words, most taxpayers in this study understood and comprehended the information delivered by the presenter.

The third indicator is acceptability, which refers to the degree of clarity of the message being delivered. In online communication, clear information is

crucial to avoid misunderstanding. This study found that 60.0% of the respondents stated that the presenters' voice was clear. The rest, 36.2%, stated that the presenter's voice was clear, while the other 3.8% stated it was unclear. The result indicates that the materials can be accepted clearly by the taxpayers.

The fourth indicator was self-involvement, dealing with taxpayers' relevance with the delivered message. The information is hardly accepted, let alone changes taxpayers' behaviour if the information is irrelevant to the taxpayers' needs. Relevant information can draw taxpayers' attention and is expected to change their behaviour eventually. This study found that 56.2% of taxpayers find the presented materials relevant to their tax-related issues.

Based on these four indicators, it can be concluded that the online dissemination conducted by the Makassar Utara Tax Office was very effective. Most taxpayers stated that the online dissemination was presented attractively, clearly, and relevant to their tax-related needs.

This study is in line with studies conducted by Hanifah and Putri (K.Y.S. Putri 2020), Prayudha and Malik (Prayudha and Malik 2021), and Putri (S 2017), which proves that online learning is proven to be effective. As reported by Putri and Irwansyah (Assyfa Putri and Irwansyah 2021), one of the obstacles in online learning is a poor internet connection.

From a theoretical lens, the SOR model shows that the effect of an environmental stimulus on individuals' behaviour during the learning process is mediated by their internal condition (Mehrabian & Russell

in (Zhai, Wang, and Ghani 2020)). Online tax dissemination can change taxpayers' behaviour if the information presented as a stimulus interacts with the taxpayers' personality. Behaviour can change if the present stimulus exceeds the existing stimulus (Effendy, in (Pandia 2014)). It is in line with the present study, which found that most taxpayers access tax-related information more than five times a year.

CONCLUSION

The Covid-19 pandemic has shifted the offline, face-to-face learning process to online settings to prevent the Covid-19 viral spread. In this regard, most tax education in Makassar Utara Tax Office was held in online settings. The study found that online learning communication in tax dissemination was very effective. Most taxpayers (51.4%) agreed that the online learning communication presented by the Makassar Utara Tax Office was very effective. Based on the four indicators of communication effectiveness, taxpayers stated that the online learning was attractive, informative, clear, and relevant to their tax-related needs.

Makassar Utara Tax Office needs to categorize taxpayers based on their business characteristics to improve the effectiveness of the online tax education program. It is also essential to improve the tax dissemination officers' competence to deliver a more attractive method for the taxpayers.

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