

The Impact of Social Media Marketing on Increasing Individual PPH and PNBP in Indonesia: A Systematic Literature Review

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Abstract

Social media marketing methods frequently incorporate promotional, sales, and branding techniques that can provide supplementary revenue for individuals and corporations. This study aims to determine the impact of social media marketing on the computation and augmentation of Individual Income Tax (PPH) in Indonesia. The literature study of this research is organized systematically to examine the influence of social media marketing on the growth of Individual Income Tax (PPH) and Non-Tax State Income (PNBP) in Indonesia. Further investigation is required to comprehend the impact of firm marketing strategies in the digital domain on Individual PPH and its contribution to PNBP. To effectively address the challenges posed by the digital economy, the government and business entities must collaborate in formulating tax laws that are adaptable and efficient.

Keywords: Marketing, Social Media, PPH, PNBP

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Introduction

The Individual Income Tax (PPH) and Non-Tax State Revenue (PNBP) are essential sources of income for the Indonesian state. Individual PPH, also known as personal income tax, is a tax collection method used to collect funds for government purposes. It plays a crucial role in generating revenue for the government (Sudirman & Muslim, 2018; Pasolo et al., 2023). In addition, Individual PPH serves as a fiscal policy instrument to effectively accomplish the objectives of wealth redistribution and enhancing social justice. According to Sari et al. (2022), PNBP (Non-Tax State Revenue) holds great importance as it encompasses many sources of state income beyond taxes, including corporate profits, returns from managing state assets, and other forms of revenue. The nation can uphold its financial stability by utilizing these many revenue streams, funding growth initiatives, and addressing the community's requirements. According to Sayadi (2021), the primary funding source for the development and execution of public policies is the profits generated by Individual PPH and

PNBP. This revenue is crucial in financing infrastructure, public services, and other national development initiatives and projects.

The emergence of social media has led to a fundamental change in marketing strategies, which has profoundly impacted the overall economic environment. This study problem can further investigate the profound transformation that has altered companies' and individuals' perspectives and implementation of marketing strategies. As stated by Adrian and Mulyandi (2020), The emergence of social media sites, such as Facebook, Instagram, Twitter, and LinkedIn, has led to abandoning traditional marketing strategies to leverage the vast potential of direct engagement with the audience. Social media is a powerful means of communication and provides companies with a platform to cultivate intimate and vital connections with their customers. Within this framework, marketing has evolved beyond just product or service presentation, encompassing the creation of immersive experiences and prompt responsiveness to consumer input. Social media marketing encompasses more than just an advertising campaign; it also entails engagement, storytelling, and consumer involvement.

Social media platforms allow organizations and individuals to establish and enhance brand visibility (Alfajri et al., 2019). Individuals can amplify their online presence by disseminating pertinent and captivating material and engaging in digital dialogues to broaden their influence and improve brand exposure. As stated by Triangorowati and Al-Hamdi (2020), understanding the dynamics of the current economy requires an explanation of how corporations' and individuals' utilization of social media can significantly influence the field of taxation. In the current era of digitalization in marketing, utilizing social media for marketing techniques can directly impact tax, particularly Individual PPH, and have wider ramifications for Non-Tax State Revenue (PNBP). Social media marketing methods frequently incorporate promotional, sales, and branding techniques that can provide supplementary revenue for individuals and businesses. Engaging in these activities might result in individuals paying taxes, particularly in the context of Personal Income Tax (PPH). Within a corporate setting, utilizing social media as a marketing strategy can influence the company's Profit Per Hour (PPH) and Profit Net Before Tax (PNBP). The research can explore the impact of income generated from effective social media marketing techniques on the Agency's PPH calculations and the company's contribution to PNBP. This discussion can encompass topics such as accurate tax reporting, effective management of earnings derived from online transactions, and the function of social media as a taxable distribution channel. According to Ramadhani (2019), analyzing the trends of social media usage in Indonesia is crucial when considering the effects of social media marketing on individual PPH (Public Service Agency) and PNBP (Non-Tax State Revenue). Indonesia's notable social media penetration indicates substantial shifts in individuals' digital conduct. Indonesia has experienced a significant surge in social media users in recent years (Winarti, 2021). According to the most recent data, Indonesia boasts a social media user base of over 200 million individuals, positioning it as one of the most significant market shares globally (Ayuni et al., 2019). Facebook, Instagram, Twitter, and YouTube are Indonesia's predominant social media platforms.

According to Kusmantini et al. (2020), Facebook is a viral site, attracting millions of active users every month. Indonesians particularly love Instagram due to its emphasis on visual content and videos. Twitter continues to serve as a significant medium for news and

viewpoints, while YouTube, a platform for sharing videos, dramatically appeals to Indonesian users who like visual content. In addition to user quantity, it is also essential to consider the behavioral traits of social media users. The research conducted by Meladia et al. (2018) showed that individuals from Indonesia tend to engage actively with material, offer feedback, and participate in current trends. Live streaming, Stories, and sharing visual content have become essential components of social media users' communication and experience sharing. The problems and opportunities that occur with integrating social media into the field of taxation are crucial for adapting to the constantly changing economic dynamics and consumer behavior. An inherent obstacle is the complexity of overseeing and regulating marketing endeavors conducted through social media platforms, which might affect taxation. The rapidity and extensive reach of social media can provide a setting whereby it becomes challenging to accurately monitor and levy taxes on transactions and the consequent revenue.

Possibilities emerge that can enhance tax compliance. Technology and sophisticated data analysis can aid authorities in detecting and evaluating tax liabilities that might otherwise be disregarded. Social media platforms can effectively facilitate tax education for the public and companies, assuring comprehensive comprehension of their tax responsibilities (Wiraharja et al., 2023). As stated by (Endarwati et al., 2022), Changes in consumer and corporate conduct in response to social media trends also prompt inquiries on the potential impact of such behavior on consumption habits, expenditures, and marketing techniques. Companies often modify their marketing strategy to better align with changing interests and preferences on social media platforms. Simultaneously, customer behavior could change reactions to advertising, promotions, and the influence exerted by other social media users.

This research aims to examine the impact of social media marketing on the calculation and growth of Individual Income Tax (PPH) in Indonesia. Additionally, it aims to determine the implications for Non-Tax State Revenue (PNBP) and identify the factors that influence the contribution of social media marketing to the increase in PPH Individuals and its effects on PNBP in Indonesia while considering changes in consumer behavior and company marketing strategies in the digital domain.

Research Design and Method

The literature review in this research follows a systematic approach (Ridwan et al., 2021) to investigate the influence of social media marketing on the growth of Individual Income Tax (PPH) and Non-Tax State Income (PNBP) in Indonesia. Thorough and meticulous procedures are followed to access different sources using a variety of research databases, with a focus on choosing pertinent literature and narrowing down the research topic. Google Scholar is the primary resource for accessing the most recent literature on the effects of social media marketing on tax matters. The procedure of selecting literature commences by identifying terms that are highly pertinent to the research topic (Cahyono et al., 2019), such as "the influence of social media marketing," "Individual Income Tax," and "Non-Tax State Revenue." The first step in this process entails meticulously identifying keywords to guarantee their relevance to the research question. The literature search was conducted meticulously and comprehensively, ensuring the sources accessed originated from reputable research databases and were relevant to this research domain. The literature search encompassed scholarly articles, books, journals, and other publications that directly address

the influence of social media marketing on enhancing individual PPH and PNB in Indonesia. The method of selecting literature entails meticulously examining each source discovered, focusing on the excellence and pertinence of the themes investigated in this study. An evaluation is conducted to ascertain if the chosen literature possesses high quality and has the potential to make a substantial contribution to the research's conceptual framework. The literature search approach was conducted methodically and structured, ensuring comprehensiveness in establishing a robust and pertinent theoretical framework to underpin this research. This technique offers a robust foundation for studying the influence of social media marketing on enhancing individual PPH (per capita income) and PNB (non-oil and gas state revenue) in Indonesia.

Results and Discussion

The Preferred Reporting Systematic Reviews and Meta-analysis (PRISMA) standards comprise multiple steps. In the first phase, a search was conducted for papers, discovering 15 articles published between 2020 and 2023. Next, the process proceeds to the screening stage, during which these items undergo further analysis. Five themes were chosen for the subsequent level after the screening procedure. Following that, the next phase involves assessing the quality of the articles, wherein each piece is meticulously examined to ascertain its dependability and excellence. Following the evaluation step, it was determined that five articles satisfied the criteria and were deemed suitable for inclusion in the final literature review report. This indicates a thorough and methodical procedure of selecting themes, following the parameters set by PRISMA.

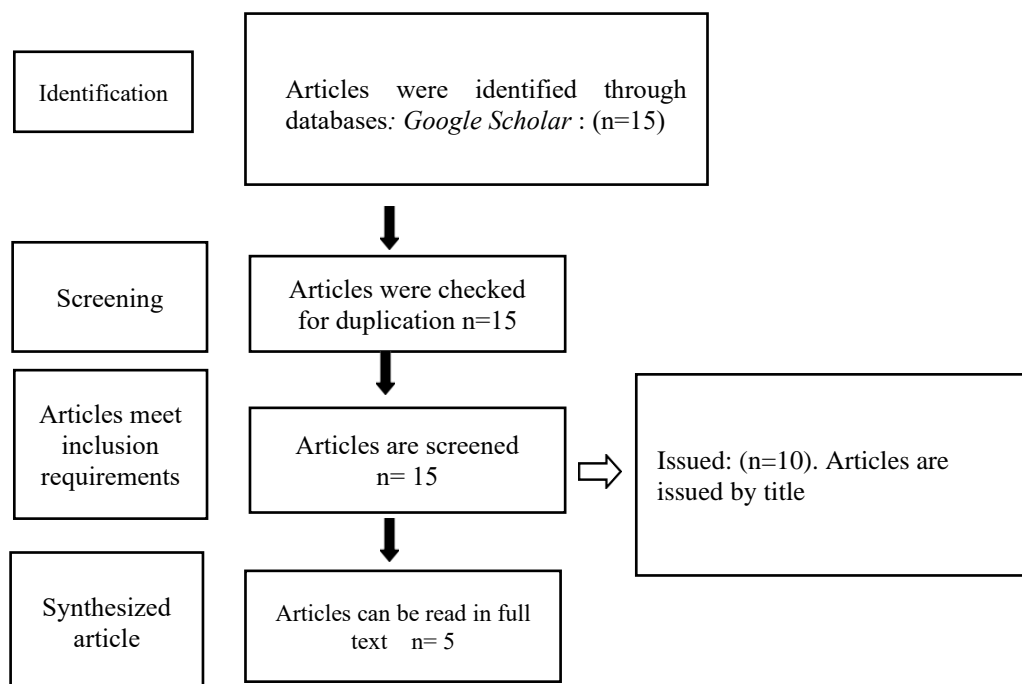


Chart 1. PRISMA Diagram

Researchers engage in a deliberative process to evaluate publications about the research topic while identifying each article inside the available databases. An extensive analysis was

conducted on the influence of social media marketing on the growth of individual PPH and PNPB in Indonesia, using the information provided in these publications.

Table 1. The Impact of Social Media Marketing on Increasing Individual PPH and PNPB in Indonesia

Title and Researchers	Objective	Results
Analysis of the Impact of Social Media Marketing Activities on Trust (Hamid, 2022)	The research objective aims to determine the impact of social media marketing activities on trust	The results of the research obtained information that social media marketing activities have a significant positive impact on trust
Overview of Tax Imposition on Endorsement Activities by Celebrities in Indonesia (Roria & Sari, 2021)	This research aims to analyze the review of taxation for endorsement activities by celebrities in Indonesia, as well as solutions for optimizing taxation of endorsement activities.	The research results show that income tax treatment for endorsement activities by Instagram celebrities can be carried out using several tax collection techniques according to the Instagram celebrity's conditions
Use of Social Media as an Alternative Marketing Strategy for Micro, Small and Medium Enterprises (Roria & Sari, 2021)	In the document the evolution of marketing as a discipline and the ability to engage with the technological changes developed are analyzed	In a conceptual approach regarding the possibility of marketing MSMEs through social media, through a Google Scholar search for the period 2012 to 2022 dozens of documents containing interesting proposals and experiences were obtained.
Legal Review Regarding the Existence of Taxes on Endorsement and Celebrity Activities on Social Media (Irodah, 2018)	To find out the existence of endorsement taxation	Tax on Celebrities and Endorsement Activities is not a new tax object because the implementation process itself is no different from other online marketing, but because there are differences in media and marketing mechanisms, the tax monitoring method has been updated.
Design a Social Media Marketing Strategy Using the SOSTAC Model (Pranata & Amaranti, 2021)	This research aims to design a social media marketing strategy to increase brand awareness of SND Racing products with the scope of the research from September 20120 to February 2021	The design of a social media marketing strategy can make a significant difference in increasing brand awareness compared to the previous year, proven by the Wilcoxon signed-rank test hypothesis because H0 is rejected

Source: Data processed by researchers, 2024

The correlation between social media marketing and the rise in Income Tax (PPH) suggests substantial shifts in how people generate and declare their earnings as per the research conducted by Adrian and Mulyandi (2020), social media marketing has opened up fresh avenues for individuals to earn extra revenue by engaging in activities like endorsing products, creating sponsored content, or directly selling things. Using social media as a marketing platform generates income prospects previously unattainable or inadequately represented within conventional tax frameworks. This entails an examination of the existing capacity of PPH to accurately detect, categorize, and assess the monetary gains obtained via social media platforms. The influence of social media marketing on enhancing PPH also includes assessing how organizations and people employ marketing tactics via digital platforms to boost sales and earn supplementary income.

The tax authorities have significant administrative obstacles when overseeing, detecting, and computing income derived from social media. These issues are crucial factors that must be considered within the digital economy's framework. Monitoring and detecting revenue from various social media sources can be intricate, mainly due to the large number and rapidity of transactions in the digital realm. Amin et al. (2021) state that a significant obstacle is the need for a well-defined framework for categorizing and evaluating income generated from different social media business models. Certain persons or entities have the potential to generate income through advertising, sponsorships, or direct sales on these platforms. Hence, tax authorities must confront the task of precisely identifying and acknowledging all these revenue sources in the calculations of revenue Tax (PPH).

The need for more transparency in disclosing earnings from social media can serve as an obstacle. Many transactions on these platforms are carried out through Internet channels, and the payment methods employed can differ, necessitating more diligence in monitoring and validating data. Hence, a proficient surveillance and documentation system is necessary to guarantee that tax authorities possess sufficient means to detect and compute revenue derived from social media. Rizal (2019) emphasizes the significance of comprehending administrative problems to develop tax policies that are both responsive and effective in the digital economy era. Tax authorities should prioritize implementing sophisticated information technology systems, collaboration with social media platforms, and a tax structure that can effectively accommodate the evolving nature of digital business models. The impact of social media marketing on consumer behavior has substantial ramifications for taxation and economic growth. Social media marketing has facilitated a setting wherein consumers can readily and expeditiously obtain product or service information. This can elicit alterations in customer behavior, such as heightened interest in specific products or services advertised through digital channels.

Enhanced customer engagement with products or services via social media can foster economic expansion by generating fresh prospects for corporations and individuals to boost sales and expand their enterprises. The consequences of this shift in consumer behavior for taxation are evident in the surge of digitally conducted transactions, leading to a rise in individual tax obligations. According to Menruut (Ramadhani, 2019), Social media-induced shifts in customer behavior can provide novel obstacles in the quantification and computation of Income Tax (PPH). To accommodate the increased frequency and complexity of transactions conducted through digital platforms, it is necessary to develop new and adaptable

tax strategies. An essential factor in comprehending and addressing the dynamics of the digital economy is the significance of tax education in the era of social media. Within this framework, research might focus on the necessity of comprehensive tax education, considering the substantial transformations in how individuals and corporations engage with taxation in the digital realm.

Considering the growing prevalence of social media marketing, it is crucial to comprehend the tax responsibilities associated with the digital realm to maintain tax compliance and equity. Both individuals who pay taxes and businesses engaged in online transactions require tax education. Using social media platforms as a means of distributing tax information can be an effective method for enhancing public comprehension (Rakhmadhona, 2020). Providing tax education that addresses explicitly emerging areas of the digital economy, such as revenue generated from online marketing, can effectively reduce confusion and inaccuracies in tax filings. An essential aspect of tax education involves the proactive participation of tax authorities in offering readily available online tools and help. This resource may assist individuals and corporations in comprehending tax reporting procedures accurately and guaranteeing optimal compliance.

Examining changes in consumer behavior within the realm of social media marketing presents an invaluable opportunity to grasp its profound influence comprehensively. A comprehensive examination of how social media marketing might influence customer preferences is crucial. As per the research conducted by Tjahyadi and Cornellia Stella Mahardhika (2022), utilizing social media platforms gives consumers enhanced access to product information and direct engagement with companies, leading to more favorable perceptions and potential changes in consumer preferences. Social media marketing possesses significant potential to impact consumer purchasing choices. Consumers are more likely to respond positively and consider purchasing when the material is more targeted and relevant. This modification not only generates a rise in the number of transactions for entrepreneurs, but it can also foster overall economic expansion. By employing efficient social media marketing strategies, organizations can enhance sales, generate employment opportunities, and contribute to economic growth at the individual and societal levels.

This favorable influence can also generate more income for people, thereby expanding the scope of individual tax coverage. Changes in consumer behavior can lead to a substantial rise in transaction volume and money, making a noteworthy contribution to state revenues. These monies can then be allocated towards developing infrastructure, education, and other public sectors. Setyanta (2022) suggests that social media marketing can significantly impact consumer behavior, leading to many business prospects and a potential rise in individual tax revenues. Moreover, this phenomenon can also contribute to the overall economic development of a nation. An assessment of a company's marketing strategy in the digital domain, particularly on social media, is essential for comprehending its influence on Individual PPH (Per Person Hour) and its contribution to PNB (Non-Tax State Revenue). A social media-centric marketing approach encompasses multiple components, such as audience segmentation, innovative content creation, and consumer engagement management. Pranata and Amaranti (2021) state that companies commonly employ target audience data and analysis to ensure the precise targeting of their marketing initiatives, hence enhancing the likelihood of achieving sales success. Augmented corporate sales and profits can exert a

favorable influence on an individual's tax obligation. Implementing a social media marketing plan can lead to higher corporate revenue, affecting individual profit per hour (PPH). The supplementary income collected can lead to a rise in personal tax rates and, ultimately, to an increase in the Gross National Product (GNP).

Understanding tax regulations in social media marketing is crucial as it can significantly impact contributions to Individual PPH. In the current digital age, where social media plays a vital role in marketing, comprehensive awareness of tax implications is becoming increasingly crucial. This applies to both organizations and individuals engaged in these activities. As Irodah (2018) stated, tax education includes the comprehension of tax responsibilities pertaining to revenue derived via social media, such as the computation of Individual PPH. For corporations, this comprehension can aid in the efficient management and strategic planning of taxes, maximizing earnings and reducing the likelihood of breaching tax legislation. Proficient tax knowledge is crucial for people who generate cash through social media marketing endeavors to grasp their tax responsibilities comprehensively. Enhanced comprehension can foster consciousness of tax obligations, guarantee adherence, and prevent potential legal complications.

The inclusion of tax education plays a crucial part in enhancing transparency and ensuring that enterprises and individuals adhere to relevant tax legislation. By possessing a comprehensive comprehension, participants in the social media sector can effectively evade the potential consequences of penalties and fines resulting from breaches of tax legislation. Furthermore, tax education can contribute to the establishment of a robust and enduring business climate. By comprehending the tax implications of social media marketing endeavors, enterprises, and individuals can effectively contribute to the growth of Public Non-Tax Revenue (PNBP), foster economic progress, and uphold the principles of fair and equitable taxation. The influence of social media marketing on a company's income and diversification of its business model is a significant factor that deserves careful consideration. The shift in the marketing paradigm propelled by social media has positively affected firm sales. Social media platforms facilitate companies in expanding their reach to a broader audience, enhancing brand visibility, and engaging in direct communication with consumers.

Organizations can enhance the sales of their products or services by implementing a proficient social media marketing plan. Companies may generate captivating content, increase their market presence, and stimulate greater consumer involvement by prioritizing marketing tactics that utilize social media's innovative and interactive aspects. As per the findings of Sari et al. (2022), this could lead to a rise in income. Social media marketing additionally provides options to expand and vary a company's business model. Businesses can use social media platforms to launch new products or services, execute promotional campaigns, or penetrate new markets. Incorporating a more comprehensive range of business models can offer stability and adaptability to address shifting market trends or economic obstacles as per the findings of Meladia et al. (2018), actively involving audiences on social media platforms can lead to several advantages, including establishing collaborations with influencers and engaging with online communities. Adopting open and creative company models can yield substantial competitive benefits in a constantly changing corporate landscape. Social media marketing significantly influences a company's revenue and the expansion of its business model. It generates fresh prospects and establishes a robust basis for corporate development

and long-term viability in the digital landscape.

Conclusions

From the above discussion, social media marketing substantially affects the augmentation of Individual Income Tax (PPH) and Non-Tax State Income (PNBP) in Indonesia. Utilizing social media for marketing presents fresh prospects for organizations and individuals to produce supplementary income and enhance sales. Social media marketing has a significant impact on consumer behavior, leading to economic growth through the creation of new opportunities and an increase in individual tax liabilities. Identifying and managing revenue generated from social media poses significant administrative issues. The absence of openness in income reporting and a well-defined structure for categorizing income might provide challenges in collecting taxes. Hence, the solution to this difficulty requires implementing advanced information technology systems and close cooperation with social media platforms.

Ensuring tax compliance and fairness in the era of social media is crucial, making tax education of utmost importance. Providing tax education that addresses explicitly emerging components of the digital economy can enhance the efficiency of tax filing and mitigate any legal complications. By possessing a comprehensive comprehension, organizations, and individuals can actively contribute towards augmenting PNBP (Non-Tax State Revenue) and bolstering the overall national economic expansion. Further research is required to assess the effectiveness of firm marketing tactics in the digital domain, specifically their influence on Individual PPH (Profit Per Hour) and their contribution to PNBP (Public Non-Tax Revenue). To effectively address the challenges of the digital economy, the government and business entities must collaborate in developing tax laws that are adaptable and efficient.

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