



Instagram Social Media Management Strategy To Enhance Institutional Image: A Case Study Of KP2KP Bintuhan's @pajakbintuhan Account

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Abstract. This study aims to describe the Instagram social media management strategy used to enhance the institutional image of KP2KP Bintuhan through the @pajakbintuhan account. Employing a qualitative descriptive approach, data were collected through interviews with three key informants and analyzed using data reduction, data presentation, and conclusion drawing techniques. The findings reveal that the Instagram management strategy follows Luttrell's Circular Model of Social Media (SoMe) (2019), consisting of four stages: (1) Share, focusing on participation, connection, and trust-building; (2) Optimize, by listening to and learning from public feedback and engaging in authentic communication; (3) Manage, through media monitoring, real-time interaction, and quick responses to audience comments; and (4) Engage, involving internal and external stakeholders such as the head office in disseminating public information. This strategic approach has proven effective in enhancing the institution's positive image in the public eye

Keywords: *Management Strategy, Instagram, Social Media, Institutional Image.*

INTRODUCTION

The rapid evolution of digital communication landscapes has profoundly reshaped how public institutions engage with their constituents. In recent years, social media has emerged as a dominant medium for institutional communication, replacing or supplementing traditional, one-way methods of information dissemination. This transformation is not merely technological but fundamentally alters the communicative relationship between institutions and the public. Social media platforms—particularly those that support visual, real-time, and participatory content—have become interactive spaces where dialogues unfold and perceptions are actively constructed. Public organizations are thus compelled to adopt adaptive, data-driven, and participatory approaches in their digital communication strategies to remain credible and relevant in the eyes of their audiences.

In this context, institutional image has become a strategic asset, deeply tied to how effectively an organization manages its digital presence. Institutional image refers to the symbolic representation of public perception concerning an organization's credibility, transparency, and accountability. As Tyasari and Ruliana (2021) argue, a positive institutional image cultivated through effective communication contributes significantly to the legitimacy and public support of an organization. This is particularly salient in governmental institutions, where trust is both a prerequisite and an outcome of successful policy implementation and citizen engagement. Unlike private organizations that may focus primarily on consumer satisfaction or brand loyalty, public institutions carry the added burden of maintaining democratic legitimacy

and policy effectiveness—often under intense scrutiny from a vigilant public. Hence, managing institutional image in the digital age is not a cosmetic endeavor but a vital part of governance and public administration.

Instagram, as one of the most widely used social media platforms in Indonesia, presents unique opportunities for institutions to communicate with the public in a more personalized, aesthetic, and engaging manner. Its emphasis on visual storytelling, combined with interactive features such as stories, reels, direct messages, and comments, allows public institutions to humanize their message and foster closer relationships with their audiences. The platform's popularity among younger demographics, who constitute a large portion of the digital native population, makes it particularly relevant for contemporary public communication strategies. However, the transition from traditional to digital communication is not without its challenges, especially for local government institutions or regional offices of national agencies. Limited human resources, lack of digital literacy, inconsistent content strategies, and underdeveloped feedback mechanisms can hinder the potential of social media as an effective communication tool.

A relevant case that illustrates this dynamic is the Instagram account @pajakbintuhan, operated by the Tax Counseling and Consulting Service Office (KP2KP) of Bintuhan, a regional unit under the Directorate General of Taxes. Situated in Kaur Regency, Bengkulu Province, KP2KP Bintuhan is tasked with disseminating tax-related information and conducting public education on taxation. While the account appears to be active in terms of content production, its engagement rate remains relatively low. Indicators such as follower count, likes, comments, and other forms of interaction suggest a significant gap between content output and public participation. This disparity raises critical questions regarding the effectiveness of the communication strategies employed, especially in light of the growing demand for transparency, accountability, and responsiveness in public institutions.

This study seeks to examine the social media management strategies implemented by KP2KP Bintuhan on Instagram, particularly in relation to their role in enhancing institutional image. Adopting a qualitative descriptive approach, the research employs the Circular Model of Social Media (SoMe) developed by Luttrell (2019) as the primary analytical framework. The model encompasses four interrelated dimensions: share, optimize, manage, and engage. It provides a structured and holistic perspective for designing, evaluating, and refining institutional communication strategies in digital contexts. The "share" component emphasizes the importance of content relevance and storytelling, while "optimize" pertains to the use of platform-specific tools and analytics. The "manage" element focuses on strategic planning and resource allocation, and "engage" underscores the necessity of two-way communication and participatory interaction.

To obtain comprehensive insights, data collection was conducted through in-depth interviews with three key informants directly involved in managing the @pajakbintuhan account. Thematic analysis was used to interpret the data, employing coding, data reduction, and triangulation to ensure validity and reliability. Preliminary findings indicate that the social media strategy of KP2KP Bintuhan remains predominantly administrative in nature. Content is often produced based on routine updates or regulatory announcements, with limited efforts to foster interactive or community-oriented narratives. Additionally, the use of platform analytics and optimization tools appears minimal, reflecting a gap in digital capacity and strategic orientation.

The urgency of this research lies in the growing pressure on public institutions—particularly at the regional level—to adapt to the digital communication imperatives of the 21st century. As citizens become more informed, critical, and participatory, institutions must not only disseminate information but also engage meaningfully and transparently. Effective social media use can facilitate this process by creating accessible, inclusive, and responsive communication

channels. However, without a strategic framework and adequate resources, social media efforts risk becoming performative rather than transformative.

This study contributes to the growing body of literature on institutional communication in the digital era by addressing the underexplored topic of social media management in local public institutions in Indonesia. Most existing research tends to focus on national-level agencies or private sector case studies, leaving a gap in understanding how regional offices navigate the complexities of digital engagement. By focusing on KP2KP Bintuhan, this article offers empirical insights into the practical challenges and strategic opportunities associated with Instagram-based communication in a public sector context. The findings are expected to inform both theoretical discourse and policy design, providing actionable recommendations for improving institutional image through more effective and participatory social media practices.

Furthermore, this research underscores the importance of aligning social media strategies with broader organizational goals and public expectations. In the case of tax administration, for instance, public perception is deeply intertwined with notions of fairness, transparency, and service quality. A well-managed Instagram account, therefore, is not merely a digital ornament but a critical interface through which trust and legitimacy are negotiated. As such, the implications of this study extend beyond communication professionals to include public administrators, policymakers, and civic technologists interested in the role of digital media in governance and public service delivery.

In conclusion, the article seeks to fill a theoretical and empirical gap by analyzing how local government institutions in Indonesia utilize Instagram to build institutional image and engage with the public. By integrating qualitative methods with a robust analytical framework, the study aims to offer both diagnostic and prescriptive insights into the evolving landscape of public communication. Ultimately, the goal is to encourage a more strategic, data-informed, and citizen-centric approach to social media management in the public sector.

LITERATURE REVIEW

Institutional Image and Strategic Communication

Institutional image, particularly within public organizations, is a complex construct shaped by public perception of credibility, transparency, and accountability. According to Van Riel and Fombrun (2007), institutional image serves as a symbolic representation of how an organization is viewed by its stakeholders and is closely related to the organization's communication practices. Grunig and Hunt (1984) emphasize that in the public sector, effective image management is inseparable from symmetrical two-way communication, which fosters dialogue and mutual understanding between institutions and citizens. In the digital age, this task becomes more dynamic and multifaceted. Tyasari and Ruliana (2021) argue that institutions that engage in strategic communication—especially through digital platforms—are more likely to cultivate positive perceptions, legitimacy, and public trust. Within government agencies, the success of communication initiatives often determines the degree to which policies are accepted and institutional actions are supported by the public.

The Circular Model of Social Media (SoMe)

Luttrell and Wallace (2019) proposed the Circular Model of Social Media (SoMe) as a framework to guide strategic digital communication. The model consists of four interconnected dimensions—Share, Optimize, Manage, and Engage—which together form a cycle of continuous improvement and relationship-building between institutions and their audiences.

Share: Informational Frequency and Content Character

The "Share" dimension refers to how consistently and strategically content is published on social media platforms. Regularity in posting is important, but not sufficient without attention to tone, design, and narrative quality. As Highfield and Leaver (2016) note, visual content—especially on platforms like Instagram—requires thoughtful curation that goes beyond static informational posters. Effective sharing involves not just informing but also evoking emotional resonance through storytelling and audience-centered design. In public sector settings, content is often top-down, which may limit its ability to emotionally engage diverse publics (Mergel, 2013).

Optimize: Technical Adaptation and Data Utilization

Optimization in the context of social media includes using analytical tools to refine content strategy, determine peak engagement times, and select formats that resonate with audiences. However, many public institutions lack dedicated social media teams or data-driven processes, leading to sporadic and intuition-based posting behavior (Bertot et al., 2012). Utilizing features like Instagram Insights, Reels, carousel posts, and real-time analytics remains critical in enhancing visibility and user retention (Luttrell & Wallace, 2019). Moreover, linguistic adaptation—including simplifying technical terms and using everyday language—is key to broadening accessibility (Criado et al., 2013).

Manage: Organizational Structures and Response Protocols

"Manage" refers to how an organization structures its internal workflow to support timely and consistent social media operations. According to Macnamara (2016), organizational listening—the ability to monitor, understand, and respond to audience feedback—is often the weakest link in public communication. Without clear Standard Operating Procedures (SOPs) or dedicated resources, institutions may respond inconsistently to public inquiries, affecting credibility and user satisfaction. The absence of tools such as chatbots, auto-responses, or tracking systems for public feedback reflects a reactive rather than proactive approach to communication management (Lovejoy et al., 2012).

Engage: Public Participation and Co-Creation

The final dimension, "Engage," represents the participatory potential of social media. Effective engagement involves inviting the public to not only receive messages but also contribute to them. This could take the form of polls, quizzes, storytelling campaigns, or community-based digital collaborations. In practice, however, many government accounts remain formal and unidirectional, missing opportunities to leverage public creativity and foster meaningful interaction (Mergel, 2013; Criado et al., 2013). Engagement is not only about likes or comments—it reflects the quality of relational communication and the inclusiveness of institutional discourse.

Government Innovation and Public Sector Communication

The literature also points to a broader need for innovation in public sector communication. Government agencies are increasingly expected to adapt private-sector agility and user-centricity in their digital strategies. Criado, Sandoval-Almazan, and Gil-Garcia (2013) assert that digital government must go beyond digitalization and move toward genuine innovation—by integrating social listening, behavioral insights, and citizen co-creation into their operations. This aligns with the global trend of *open government*, in which transparency, responsiveness, and participation are core pillars (Bertot et al., 2012). In the Indonesian context, the implementation of social media strategies in regional government offices remains uneven. While national ministries may have access to professional communication teams, local units such as KP2KP

offices often operate with limited digital competencies, low budgets, and underdeveloped audience research. This institutional disparity widens the digital communication gap and limits the realization of interactive governance goals.

METHODS

This study employed a qualitative descriptive approach with the aim of providing an in-depth depiction of Instagram social media management strategies in enhancing the institutional image of KP2KP Bintuhan. The qualitative approach was chosen as it allows the researcher to explore social phenomena contextually and interpretively, in accordance with the lived realities of the research subjects. The focus of this study is the official Instagram account managed by KP2KP Bintuhan (@pajakbintuhan), which is operated by the institution's internal public relations (PR) team.

The unit of analysis in this research is the institutional digital communication activities as represented through the Instagram account, including content planning processes, audience interaction strategies, and the role of social media in shaping public perceptions of the institution. The research was conducted within the organizational environment of KP2KP Bintuhan, located in Kaur Regency, Bengkulu Province, where the actual management of the social media account takes place.

Informants were selected using purposive sampling, a non-probability technique based on specific criteria relevant to the research objectives. The informants consisted of three individuals holding strategic roles in the management of the institution's social media: the Head of KP2KP Bintuhan, who oversees institutional communication policies; the Instagram account administrator responsible for content production and publication; and a PR staff member involved in drafting public communication narratives. These individuals were selected due to their in-depth knowledge and direct involvement in the institution's digital communication practices.

Data collection techniques included in-depth interviews, participatory observation, and documentation. The interviews were conducted in a semi-structured format to allow flexibility in exploring the informants' perspectives and experiences regarding communication strategies. Observation focused on the Instagram account's activity, including the types of content uploaded, audience interactions, and public responses to the posts. Additionally, documentation was used to complement the data through the examination of digital archives, screenshot records of Instagram posts, and internal documents related to institutional communication policies.

The collected data were analyzed using thematic analysis techniques based on the interactive model by Miles, Huberman, and Saldana, which includes three main stages: data reduction, data display, and conclusion drawing and verification. Data reduction was performed by selecting and focusing on data that aligned with the study's themes. Data display was conducted narratively by categorizing interview and observation results into relevant thematic categories. The final stage involved drawing conclusions and verifying findings through iterative processes to ensure the validity and consistency of interpretations. To strengthen data credibility, the researcher employed source and method triangulation, comparing findings from interviews, observations, and documentation to gain a comprehensive and nuanced understanding of the phenomena under investigation.

RESULTS

This study analyzed the social media management strategy of the Instagram account @pajakbintuhan, managed by KP2KP Bintuhan, as a digital communication instrument to build institutional image. The findings are presented according to the four dimensions of the Circular Model of Social Media (SoMe): *Share*, *Optimize*, *Manage*, and *Engage*. Data were collected

through in-depth interviews with key informants, direct observation of the Instagram account's activities, and documentation of public interactions and content.

Share: Content Consistency and Informational Characteristics

The analysis revealed that the @pajakbintuhan Instagram account demonstrates a consistent and relatively high posting frequency. As of February 2025, the account had published more than 1,700 posts, dating back to its inception. On average, the account publishes between 5 to 7 new posts per week, including information on tax reporting deadlines, public service announcements related to tax obligations, regulatory quotations, documentation of mobile tax services, and announcements regarding outreach programs. The visual characteristics of the content tend to be formal and utilitarian. Most of the posts are composed of single-page digital posters, infographics, or vertically arranged documentation photos. The content adopts a top-down messaging approach, where communication flows unidirectionally from the institution to the public. The primary objective of the posts is to deliver information rather than stimulate dialogue or emotional engagement. Content templates are frequently reused with minimal variation in text, and there is an absence of storytelling elements, community testimonials, or more casual and visually engaging formats. This indicates that the "share" strategy, while adequate in frequency and content scope, lacks the emotional dimension necessary to foster closeness and identification between the institution and its audience. The account administrator confirmed that content planning is conducted based on routine internal schedules, rather than as part of a strategically designed public communication campaign. As such, the content is perceived internally as an auxiliary element to public service delivery rather than as a central tool for relationship-building.

Optimize: Content Adaptation, Strategic Responsiveness, and Feature Utilization

The optimization strategy employed by the @pajakbintuhan account appears to be limited in scope and application. Interviews with key informants revealed the absence of a dedicated team responsible for performance analytics. The account administrator does not routinely utilize Instagram's analytical tools, such as Instagram Insights, meaning that content performance is evaluated intuitively rather than based on measurable data. Content is uploaded when convenient or when materials are available, without reference to engagement metrics such as optimal posting times. Content format remains static, primarily consisting of still images. During the observation period, there was no evidence of the use of Instagram's more interactive and algorithm-favored features such as Reels, IG Live sessions, carousel posts, or short videos with subtitle. Although there have been efforts to simplify technical tax terminology for public consumption, this linguistic approach remains inconsistent. Some posts continue to use regulatory language that is difficult for non-professionals to understand. The use of emojis, persuasive language, or casual conversational tone is minimal, resulting in a formal and rigid tone throughout the feed. One of the strengths of the account lies in its consistent provision of regulation-based educational content. However, this strength is undermined by the failure to adapt content formats and language to the dynamic, fast-paced, and emotionally driven nature of social media engagement.

Manage: Interaction Handling and Responsiveness to Public Inquiries

The findings indicate that the @pajakbintuhan Instagram account is monitored directly by an administrator who also serves as a staff member in the public service unit. The administrator reported checking incoming messages and comments daily, particularly to respond to technical questions. However, there is no formal Standard Operating Procedure (SOP) regarding response time or content moderation. During a three-week observation period, several user comments were found to be left unanswered for more than 48 hours. These comments included

public inquiries such as, “How can I submit my tax report without a laptop?” or “Can the mobile service visit our village?” The absence of timely responses in such cases reflects a shortfall in managing public expectations and delivering institutional responsiveness. There are no automated replies, chatbots, or complaint logging systems in place. In other words, while some interaction management is occurring, it lacks professional structure and operational consistency. From a public communication management perspective, such delays and ambiguities in institutional responses can negatively influence the public's perception of institutional competence and accountability. Furthermore, the institution has no system in place to evaluate its social media performance. There are no monthly reports tracking follower growth, engagement rates, or identifying high-performing content types. As such, the management strategy remains reactive and informal rather than data-informed and strategic.

Engage: Audience Participation and Digital Collaboration

The final dimension—engage—was found to be the most underdeveloped among all four in the Circular Model of Social Media. The @pajakbintuhan account demonstrates minimal efforts to actively involve the public as co-creators in tax-related information dissemination. Throughout the observation period, there was no evidence of content designed to facilitate audience participation, such as quizzes, polls, digital competitions, or open invitations for the public to share their experiences with taxation.

No initiatives were found to involve students, micro and small businesses, or community organizations in collaborative campaigns. Even during national observances such as Tax Day or Independence Day, the account's content remained formal and documentary in nature, rather than participatory. In terms of institutional collaboration, the account also lacks digital partnerships with other local government entities, youth organizations, or educational institutions. All content originates internally from KP2KP Bintuhan or is a repost from the Directorate General of Taxation's central account.

Interaction data further corroborate the low engagement levels. Average likes per post range from 10 to 30, with very few comments. Of the 1,700 total posts, only approximately 2% garnered more than five comments. This suggests that the unidirectional communication strategy has not succeeded in fostering meaningful audience engagement or building an online community around the institution's mission.

DISCUSSION

The findings of this study reveal a significant discrepancy between the potential of social media as a strategic communication tool and its actual implementation within the context of KP2KP Bintuhan's management of the Instagram account @pajakbintuhan. Although the institution demonstrates consistency in content dissemination, particularly in terms of frequency and volume, the communication remains largely one-directional and informational in nature.

The reliance on formal visuals, repeated templates, and top-down messaging reflects a utilitarian approach that lacks emotional engagement and fails to foster a sense of connection between the institution and its audience. As social media evolves into a platform that demands narrative richness and interactivity, the persistence of static content without storytelling elements significantly limits its communicative power. This situation is consistent with critiques in the literature that argue for the need to go beyond information delivery and instead prioritize audience engagement, relationship-building, and identity formation in public communication.

Moreover, the institution's failure to optimize its content strategy further exacerbates the limitations of its communication. Despite the availability of analytical tools such as Instagram Insights, content planning remains intuitive rather than data-driven. The absence of experimentation with newer formats such as Reels, carousel posts, or interactive features like polls and stories indicates a lack of digital adaptability.

This condition reflects the broader challenge faced by many public sector organizations in Indonesia, particularly at the regional level, where digital literacy, technical resources, and institutional support for social media management remain limited. The inconsistent use of accessible language, the continued dominance of regulatory jargon, and the minimal use of persuasive or casual communication styles contribute to a rigid and overly formal institutional voice that may alienate non-professional audiences.

The management of digital interaction also emerges as a key weakness. Although the account is monitored on a daily basis by an assigned staff member, the absence of clear protocols or standards regarding response times, public inquiry handling, or complaint management systems results in an informal and reactive communication environment. Instances where public comments remained unanswered for over 48 hours indicate a lack of responsiveness that can damage public trust.

From a public communication perspective, delayed or unclear responses are not merely operational shortcomings—they are potential threats to institutional credibility. Additionally, the lack of internal performance evaluations, engagement reports, or content effectiveness analysis demonstrates that social media management is not yet integrated into broader institutional performance systems.

Perhaps most critically, the study finds that efforts to engage the public as active participants in communication are almost entirely absent. Despite the platform's inherent affordances for interactivity and community-building, there is no evidence of campaigns involving quizzes, polls, digital competitions, or user-generated content. The account does not leverage opportunities to collaborate with schools, local businesses, or community organizations in order to co-create content or increase reach.

Even during national events such as Tax Day or Independence Day, content remains static and documentary, missing the chance to stimulate civic participation or emotional resonance. This lack of engagement results in low interaction metrics: likes and comments remain minimal despite the account's large volume of content. This outcome illustrates that volume alone does not translate into impact; what matters is the quality and relatability of the message.

These findings have broader implications for institutional image and public trust. As argued by communication scholars, institutional legitimacy in the digital era is increasingly shaped by how organizations communicate—how they listen, respond, and relate to their audiences. The current strategy employed by KP2KP Bintuhan fails to harness the full potential of social media to build relationships, humanize institutional identity, and foster public confidence.

While the account does fulfill its basic function of information dissemination, it remains far from achieving the dialogic and participatory ideals necessary in today's public sector communication landscape. In order to evolve, the institution must shift from seeing social media as a mere dissemination tool to viewing it as a strategic asset—one that requires planning, feedback mechanisms, and audience-oriented content development. Without such a transformation, the digital presence of KP2KP Bintuhan risks remaining operationally active but strategically ineffective.

CONCLUSION

This study demonstrates that the management of the Instagram account @pajakbintuhan by KP2KP Bintuhan has been carried out consistently in terms of posting frequency and content volume. However, the implementation of digital communication strategies remains fragmented and lacks comprehensive direction.

Among the four dimensions of the Circular Model of Social Media, the *share* dimension appears to be the most prominent, yet the content produced is predominantly informative,

formal, and one-way, lacking narrative or emotional elements that could foster closer engagement between the institution and the public. The *optimize* dimension has not been fully utilized, as the account administrators do not employ analytics or data-driven insights in designing and adapting content. In terms of *manage*, audience interaction is handled without standardized procedures.

The absence of clear Standard Operating Procedures (SOPs) and task delegation in responding to messages or comments has resulted in weak performance in digital information services. Furthermore, within the *engage* dimension, audience participation remains extremely limited due to the lack of participatory, collaborative, or interactive activities specifically designed to stimulate public involvement. Thus, the social media management strategy of KP2KP Bintuhan remains at a basic functional level and has yet to evolve into a structured, participatory, and data-driven public digital communication strategy.

LIMITATION

Based on the findings of this study, several strategic recommendations are proposed to enhance the effectiveness of KP2KP Bintuhan's social media communication, particularly in managing its Instagram account @pajakbintuhan.

First, there is a pressing need to improve the quality of content and develop more emotionally resonant visual narratives. KP2KP Bintuhan should design a content strategy that moves beyond routine informational posts to include diverse, human-centered narratives. Storytelling elements such as taxpayer success stories, public testimonials, or staff profiles can foster psychological proximity and emotional connection between the institution and its audience. This approach would not only humanize the institution but also enhance its relatability and trustworthiness in the public eye.

Second, it is crucial to utilize analytical data strategically. Capacity-building efforts, including training and technical mentoring, should be provided for the social media management team to enable them to interpret and apply data derived from Instagram Insights. Analytical indicators such as optimal posting times, content performance metrics, and audience segmentation data should be integrated into daily decision-making to optimize content planning and delivery.

Third, KP2KP Bintuhan must implement a standardized system for managing public responses. The development of a clear Standard Operating Procedure (SOP) for audience interaction—including guidelines for response time, message templates, and a documentation system for frequently asked questions—is essential. Such a system would increase the institution's responsiveness, transparency, and accountability, thereby improving public perception and institutional credibility.

Fourth, the institution should strengthen its engagement strategy and pursue local collaborations. Creating participatory digital activities—such as tax quizzes, public polls, or creative challenges—can significantly increase audience involvement. Additionally, collaborating with schools, small and medium enterprises (SMEs), and other local stakeholders in joint campaigns would not only expand message reach but also reinforce social legitimacy and community relevance.

Lastly, it is imperative to formally integrate social media into the institution's broader communication policy framework. Social media should be recognized as a strategic pillar of institutional communication, not merely as a supplementary tool. This requires the formulation of an internal policy that outlines a long-term vision for social media management—one that is data-informed, participatory, and aligned with institutional image-building goals.

Collectively, these recommendations emphasize the need for a paradigm shift in how KP2KP Bintuhan approaches digital communication. Moving from a functional to a strategic

model will better position the institution to engage meaningfully with the public, build trust, and fulfill its mandate in a digital society.

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