State Financial Education on Instagram by Surakarta's State Treasury Office: a Content Analysis

Ardy Satria*, Ismi Dwi Astuti Nurhaeni, Andre Rahmanto

[1]Department of Communication Science, Faculty of Political and Social Sciences, Universitas Sebelas Maret, Central Java, Indonesia
*Corresponding author, e-mail: ardysatria@student.uns.ac.id

ABSTRACT

Economic uncertainty in the era of globalization requires the public to enhance their literacy regarding state finances. However, access to information about state finances remains limited, making the public vulnerable to fake news and misinformation. This study aims to examine the educational efforts of the Surakarta State Treasury Service Office (KPPN) through Instagram in promoting financial literacy. The findings may offer valuable insights for other institutions seeking to educate the public. An effective educational approach can improve public literacy and understanding of state finances. Using descriptive qualitative methods and content analysis, this study examined KPPN Surakarta's Instagram posts during the third quarter of 2024. The content was categorized based on themes related to state financial education and analyzed in terms of visualization, captions, and hashtags. The results indicate that KPPN Surakarta has provided education on state finances via Instagram by incorporating credible sources, engaging visuals, informative captions, and relevant hashtags. In conclusion, the combination of source credibility, visualization, captions, and hashtags employed by KPPN Surakarta is effective in delivering financial education to the public. However, there is still room for improvement in fostering interaction with the audience.

Keywords: Education, Instagram, Government Communication, State Financial

ABSTRAK

Ketidakpastian ekonomi di era globalisasi menuntut masyarakat untuk meningkatkan literasi tentang keuangan negara. Namun, masyarakat dihadapkan pada keterbatasan akses informasi tentang keuangan negara. Hal ini rentan dengan berita bohong dan informasi yang tidak benar tentang keuangan negara. Penelitian ini bertujuan untuk mempelajari bagaimana proses edukasi tentang keuangan negara oleh Kantor Pelayanan Perbendaharaan Negara (KPPN) Surakarta melalui Instagram. Penelitian ini dapat memberikan wawasan bagi institusi lain dalam proses memberikan edukasi kepada masyarakat. Proses edukasi yang yang baik, dapat meningkatkan literasi dan pemahaman keuangan negara bagi masyarakat. Dengan menggunakan metode penelitian kualitatif deskriptif dan analisis konten, penelitian ini mengidentifikasi postingan Instagram KPPN Surakarta pada triwulan III tahun 2024. Data konten dikelompokkan berdasarkan tema edukasi keuangan negara kemudian dianalisis berdasarkan aspek visualisasi, caption dan hashtag. Hasil penelitian menunjukkan bahwa KPPN Surakarta telah melakukan edukasi mengenai keuangan negara melalui instagram dengan baik melalui pemenuhan aspek kredibilitas sumber, visualisasi, caption dan hashtag. Kesimpulannya, perpaduan antara kredibilitas sumber, visualisasi, caption dan hashtag yang digunakan oleh KPPN Surakarta sudah cukup baik dalam memberikan edukasi keuangan negara kepada masyarakat meskipun masih ada peluang peningkatan dalam proses interaksi kepada audiens.

Kata Kunci: Edukasi, Instagram, Keuangan Negara, Komunikasi Pemerintah

138

INTRODUCTION

The circulation of false information regarding Indonesia's financial condition has recently raised serious public concern. Two notable cases include the spread of a fake Presidential Decree (Keppres) on the declaration of a State Financial Emergency and rumors that Bank Indonesia had printed 300 trillion rupiahs due to a critical financial situation. This misinformation spread rapidly across various social media platforms, sparking public panic and uncertainty. The incident highlights the public's vulnerability to unverified information, especially concerning sensitive matters such as state finances. It also underscores the critical role of the Ministry of Finance in managing state finances and delivering accurate, educational information to the public. Education, in this context, aims to enhance understanding and positively influence behavior (Hernianti et al., 2023).

Financial education involves learning to improve financial understanding and prevent poor economic decision-making (Zaitsev & Mankinen, 2022). In the context of state finances, financial education seeks to raise public awareness of the country's fiscal condition so that individuals avoid actions that could threaten economic stability. There is a strong correlation between media literacy and information processing skills, as media literacy provides the framework for understanding and trusting information delivered by authorities (Soh, 2021), thereby reducing the space for corruption to thrive. Early media education is essential for supporting effective democratic participation (Aran-Ramspott, Elexpuru-Albizuri, Korres-Alonso, Moro-Inchaurtieta, & Bergillos, 2024). The earlier individuals are trained in state financial matters, the sooner they can grasp the mechanisms of financial management. Hence, educational content must be engaging and visually appealing to attract and retain the attention of younger audiences (Gil-Quintana & Vida de León, 2021).

Media literacy is the ability to access, analyze, and produce information on the media (Potter, 2022). Social media literacy is the awareness, understanding, and skills in using social media (Cho, Cannon, Lopez, & Li, 2024). Social media literacy is crucial in the digital era. It can prevent users from receiving false information that is widely circulated, such as on Instagram. Instagram works wonders in this digital era to spread information efficiently (Nurjanah, 2023). This social media platform has more than one billion users around the world who interact actively (Atnan, Prajarto, & Kurnia, 2024). Instagram provides opportunities for communication and interaction among its users (Lončar, Šuljug Vučica, & Hržić, 2023). Communication on social media depends on the type of platform used (Albanese, Feuerstein, Kessler, & de Zárate, 2023). Instagram serves as a dynamic and visual platform for communication (Martin-Neira, Trillo-Domínguez, & Olvera-Lobo, 2022).

Instagram is visually appealing and supports learning through visual representations such as photos, videos, and accompanying text (Perifanou, Tzafilkou, & Economides, 2021). Instagram can bring its users closer through the interactions that are built (Carrillo, 2022). The multimedia format of Instagram is particularly well-suited for presenting complex ideas, news, and educational content in a more accessible and understandable manner. Instagram also offers a range of features—including Stories, Reels, and IGTV—that enhance its capacity to reach broader audiences and cater to varying user preferences and attention spans (McHugh & Perrault, 2022; Sandra Alfiani, Sri Hastjarjo, and Sudarmo, 2023). These features contribute to the creation of a dynamic and collaborative learning environment, encouraging active participation and deeper engagement with academic or institutional content (de la Torre & Caballero, 2022).

Moreover, Instagram supports communication and information sharing based on interests (Khairul Anwar, Lies, Khadijah, Rizal, & Rizal, 2023). Instagram's algorithmic structure and hashtag system allow for posting content to specific audiences with certain topical interests, enhancing effectiveness at information dissemination. Instagram hashtags play an important role in self-expression and engagement with followers on social media (Latushka, 2022). Social media algorithms manipulate user attention (Giraldo-Luque & Fernández-Rovira, 2020). The combination of this visually attractive format, broad reach, and active user engagement makes Instagram a valuable tool for disseminating information and raising awareness among people, organizations, and businesses across a wide range of subjects.

Government institutions support public financial education and greatly enhance the public's financial literacy. The process requires public involvement. In the context of state financial education, public involvement can be interpreted as community participation (Landi, Costantini, Fasan, & Bonazzi, 2022) in understanding information about state finances on social media. The government manages official social media for communication and information dissemination (Dwi Wahyunengseh, Hastjarjo, Mulyaningsih, & Suharto, 2020). By using the internet and social media, the government can

publish a large amount of information at a relatively low cost (Mustafa, Ariffin, & Sofian, 2022). KPPN plays a big role in the Indonesian Government's financial structure. As one of the vertical agencies under the Directorate General of Treasury, the Ministry of Finance, KPPN bears some important functions in managing and distributing state funds. Its basic functions are, among others, fund allotment, supervision and control of state cash flow, and assurance of compliance with the utilization of the state budget for adherence to applicable laws. Minister of Finance Regulation Number PMK 262/PMK.01/2016 stipulates that the State Treasury Service Office (KPPN) is responsible for providing public information disclosure services. This is important to ensure agency compliance with regulations and fulfill the organization's responsibilities to the public. As an implementation, KPPN Surakarta took the initiative to educate the public about state finances through the Instagram social media platform, which aims to increase public understanding of state financial management. For this reason, it is necessary to have a mechanism to disseminate this information through social media to reach a wider audience (Bularca et al., 2022). Instagram acts as an educational support resource that enables collaborative learning and knowledge sharing (Fernández & Díaz, 2022).

Previous studies have been conducted on using social media to support the educational process. Social media is a learning tool between lecturers and university students for the discussion process, sharing learning materials, and interactions outside the classroom more flexibly (Machado, Hsiao, Vaccaro, & Baker, 2024). Another study stated that school teachers have integrated social media for learning and sources of knowledge for students and support communication with related communities (Álvarez-Álvarez & del Puerto Carrizosa, 2022). To increase public awareness, the government uses social media to convey information and education regarding government health policies (Castillo-Esparcia, Fernández-Souto, & Puentes-Rivera, 2020). Further research discusses how social media can be an informal learning tool for the community to gain initial knowledge and sort out the information needed before making a decision (Prisgunanto, 2020). Recent studies have discussed using social media to disseminate information and as an educational tool for the community in dealing with disasters, and have a crucial role in delivering education widely and quickly during a crisis (Widyastuti, 2021). Although many studies have discussed using social media in education and disseminating information at various levels, there are still gaps in the research. In particular, the use of Instagram by government agencies for education and disseminating information about state finances has not been studied in depth. This makes the topic interesting to explore further.

To fill this gap, this study will further explore how government agencies use social media to provide information and education in state finance to the public. Through content analysis, this study aims to examine the process of state financial education carried out by KPPN Surakarta in the third quarter of 2024. This crucial time is the peak of state financial management and fiscal policy formulation. This study's primary focus is identifying and analyzing state finance content, including visualization, caption content, and hashtag use.

The main objective of this study is to provide insight into the effective use of social media by government agencies for public education. Through an analysis of the education patterns used by KPPN Surakarta, this study is expected to produce recommendations for innovative public communication policies. Furthermore, this study aims to increase public understanding and participation in national progress through effective state financial education on social media, especially the Instagram platform.

METHODS

This study uses a descriptive qualitative methodology with content analysis to examine the use of Instagram by government agencies in education. Qualitative research methods were chosen because they can understand the nuances and complexities of phenomena in a broader social context (Tedeschi, Vorobeva, & Jauhiainen, 2022) compared to quantitative methods. By using this type of methodology, researchers can conduct an in-depth study of how social media is used by government agencies as an instrument of communication and information dissemination. Through this approach, researchers can explore the meaning and significance of the content published by KPPN Surakarta. Meanwhile, content analysis is used to identify themes, presentation formats, and upload frequencies to understand the communication patterns applied. This approach is more appropriate than survey or experimental methods that may not be able to capture the qualitative aspects of visual communication. This approach is also more relevant than quantitative methods that only measure engagement through statistics.

Data were collected from all KPPN Surakarta Instagram content from the third quarter of July to September 2024, which were then summarized in Excel. The reason for choosing this period is because

140

the third quarter is a crucial period where many infrastructure projects and government programs reach their peak. This period also coincides with the discussion of the draft APBN for the following year so that the latest fiscal policies and the state's financial condition in the current year are important to be conveyed to the public.

The content collected was subsequently categorized into nine themes: realization of the state budget, realization of the KPPN Surakarta state budget, prevention of corruption and gratification, synergy with work partners, synergy with the community, recent fiscal information, speech content, and others. This thematic classification was carried out using an inductive approach, allowing patterns to emerge from the data without relying on a predetermined theoretical framework. These nine themes were then refined to focus more specifically on state financial matters, particularly the realization of the national state budget, the realization of the KPPN Surakarta budget, and the latest fiscal information.

The selected content was further analyzed to interpret its purpose and determine how it supports public education on state finance. The content analysis began by examining the captions and identifying educational elements within them. Next, the relationship between the captions and visual content was analyzed to assess whether the visuals supported the intended educational messages. Finally, the analysis extended to hashtags, examining whether they aligned with the captions and visuals and contributed meaningfully to the overall content.

This process identified patterns in how captions, visualizations, and hashtags reinforce each other in educating the public about state finances. The aim of content analysis is to generate valid inferences about specific phenomena (Salem, Elkhwesky, & Ramkissoon, 2022). In this context, content analysis provides a structured way to examine the symbolic and communicative aspects of various media forms—including text, images, and video—while also evaluating the effectiveness of educational messaging (Pimonenko, Bilan, Horák, Starchenko, & Gajda, 2020).

RESULT AND DISCUSSION
Content on the Instagram of KPPN Surakarta

The content shared on Instagram primarily reflects the main duties and functions of KPPN Surakarta. The information disseminated includes various aspects of state financial management, such as procedures for state spending, budget implementation, financial administration, and updates on fiscal policy. Instagram, as a platform, is often used to communicate discretionary policy areas (Faber, 2022). Through this platform, KPPN Surakarta aims to enhance transparency, improve actual operational processes, and increase public understanding of state financial management, thereby ensuring that the Surakarta community has access to accurate and timely information.
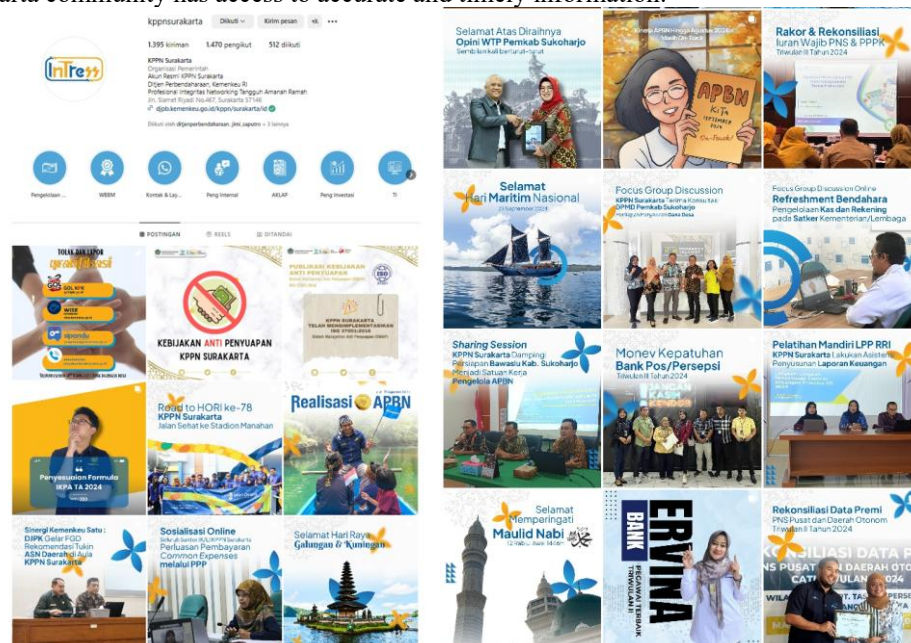

Figure 1. Instagram Account Profile of KPPN Surakarta
Source: Instagram Account of KPPN Surakarta @kppnsurakarta

Beyond technical and informative content, KPPN Surakarta also recognizes the importance of fostering closer ties with the public. This reflects a strategic shift toward digital engagement with the community (Gorostiza-Cerviño, Serna-Ortega, Moreno-Cabanillas, & Castillo-Esparcia, 2023). Engagement is a determining variable in distributing content to the audience (Almela-Baeza, Guercetti, & Febrero, 2023). he institution also incorporates lighter content, some of which only indirectly touches on state finance. This balanced content strategy—merging educational and lighter material—serves to bridge the gap between government institutions and the general public in the realm of fiscal management. When used effectively, social media has the potential to increase public participation in governance (Fogel & Ewen, 2023).

During the third quarter of 2024, KPPN Surakarta actively disseminated information through social media. A total of 118 posts were uploaded, comprising 109 photo/image feeds and 9 video reels. This reflects the agency's consistent efforts to communicate with the community. The distribution of content over the three-month period was relatively balanced: 41 posts in July, 45 in August, and between 32 and 29 in September. This consistency highlights KPPN Surakarta's commitment to maintaining regular communication with its audience.

Table 1. Grouping of Content Themes and Numbers on Instagram KPPN Surakarta Quarter III 2024

Content Theme	Description	Number of Content
Realization of State Revenue and Expenditure Budget	Content that presents the condition of the APBN nationally in a certain period	4
Realization of the Surakarta KPPN State Budget	Content that presents the state budget conditions in the Surakarta region during a certain period	3
Prevention of Corruption and Gratification	Content related to public awareness and involvement regarding the need to eradicate corruption and gratification	6
Synergy with Partners	Content related to joint activities with work partners (agencies and banks)	18
Synergy with the Community	Content related to joint activities with community groups	6
Latest Fiscal Information	Content related to the latest information on economic data, economic analysis, and budget policy developments	5
State Treasury Management	Content related to the responsibilities of the Surakarta KPPN as the state treasurer	26
Greetings	Content related to greetings for religious holidays, greetings for Independence Day, greetings for important agency days, congratulations for achievements, and condolences	33
Other Casual Content	Content outside the previous eight themes	17
TOTAL content in the third quarter of 2024		**118**

(Source: author's analysis)

142

A distinctive feature of KPPN Surakarta's content strategy is the recurring note at the end of many posts, including appeals to reject gratification and prevent corruption. Social media platforms offer significant potential for analyzing public demands and sentiments (Malawani, Nurmandi, Purnomo, & Rahman, 2020). These messages reflect the institution's commitment to integrity and transparency in public service and function as a continuous anti-corruption campaign with an educational dimension. Instagram serves not only as a communication tool but also as a medium for building institutional credibility (Taddeo, 2023). By embedding moral messages in its informative content, KPPN Surakarta is able to both enhance its communication efforts and promote ethical values in public administration. Social media, in this sense, plays a crucial role in fostering and upholding accountability among followers (Andersen, Eriksson Krutrök, & Arnesson, 2024).

Instagram is a source of visual data to analyze preferences and perceptions of information (Agustí & Campodónico, 2022). Dominant in the creation of visual elements of KPPN Surakarta's Instagram feed are neutral colors; thus, each of the posts looks more elegant and professional. The use of such neutral colors creates an impression of neatness and readiness. The critical information stands out very clearly on such a background. Blue and yellow ornaments serve as accents and enhance the content's visual appeal and general aesthetic. The blue color of the ornaments can be perceived to connote meanings of trust, stability, and professionalism, which is very appropriate for the image of financial institutions like KPPN Surakarta. Meanwhile, yellow accents provide cheerfulness and optimism, creating an exciting balance between neutral and blue colors. Therefore, it develops the visual beauty of KPPN Surakarta's Instagram feed while building a recognizable, consistent brand for the account followers. Digital media has become an important factor in the creative industry, influencing content production, distribution, and consumption (Magaudda & Solaroli, 2020).

Textual elements in the form of captions in KPPN Surakarta's Instagram content play an important role in supporting the uploaded visual content. Informative and persuasive captions are the main key to educating the public through the Instagram platform. By presenting easy-to-understand captions on each upload, KPPN Surakarta can help the public digest and understand complex information about state finances more easily. Using clear and simple language in captions allows KPPN Surakarta to bridge the gap between complex financial concepts and public understanding.

Hashtags used in KPPN Surakarta's Instagram content are aimed not only at increasing audience reach but also at increasing the appearance and access to state financial information. Hashtags serve to identify content so that it is easy to find (Basch, Yalamanchili, & Fera, 2022). Hashtags like #KPPNSurakarta #DJPbHAnDAL #APBNKita #RealisasiAPBNWilkerKPPNSurakarta act as tags that help users locate and follow conversations about the topic more easily. It also helps organize information and categorize it for easy audience searching for specific topics of interest. The flexible approach to deploying hashtags, where a few extra hashtags have been crafted to communicate the theme of that particular content, is a very responsive approach toward heterogeneous information needs. This enables KPPN Surakarta to frame its messages in a broader context, such as the current trends in finance or updated Government policy. The use of hashtags thus serves not only to disseminate information but also as an effective means to stimulate the building of an online community concerned with state finance issues.

State Financial Education on Instagram KPPN Surakarta

State finance is a complex and complicated aspect, so it often does not attract the general public's attention. Many people find it challenging to understand the concepts and processes involved in managing state finances, such as the APBN and fiscal policy. As a result, the public does not care much and ignores issues related to state finances. This needs to be considered, considering that state finances directly impact people's daily lives, from public services to infrastructure development. Therefore, it is essential to increase public understanding and awareness of the importance of state financial literacy. In this situation, KPPN Surakarta is present as an agency that has a crucial role in bridging the gap in public understanding of state finances. Through education on Instagram, KPPN Surakarta strives to explain state financial concepts in simple language that is easy for the public to understand.

Online Credibility Model

In conveying information and education, the credibility of the source is essential because it is related to the trust and understanding of the audience. With good credibility, conveying information and education will run smoothly (Parvinian, Bighamian, Scully, Hahn, & Pathmanathan, 2021). Fogg (2003) conveyed aspects of the Online Credibility Model in the digital era, including professional

design, identity transparency, content accuracy, consistency, reliability, and good use of language. KPPN Surakarta, as a provider of information and education about state finances, needs to fulfill these aspects. By fulfilling these aspects, KPPN Surakarta can reliably convey information and education about state finances to the public.

143

Table 2. Analysis of KPPN Surakarta's Instagram Account with Online Credibility Model

Credibility Aspect	Analysis of KPPN Surakarta Instagram account
Professional Design	The KPPN Surakarta Instagram account presents a consistent and professional design by using the official logo and selecting a color palette that matches the identity of the Directorate General of Treasury and the Ministry of Finance.
Identity Transparency	Profile information clearly states the name of the agency as an official government institution.
Content Accuracy	Posts on this account contain various information related to treasury services, financial management and accurate financial education.
Consistency and Reliability	Content updates are carried out periodically and actively, with a fairly frequent frequency.
Good Use of Language	The language used in each post is clear and simple but does not violate grammatical rules.

(Source: author's analysis)

Based on the analysis, KPPN Surakarta has succeeded in fulfilling important aspects of the online credibility model through the use of Instagram. This greatly supports the process of educating and delivering state financial information to the public, allowing the public to access and understand state financial information more easily.

Educational Content Structure

In this section, an in-depth analysis of the state financial education content presented through KPPN Surakarta's Instagram will be carried out. The main focus of this analysis includes three essential elements: visuals, captions, and hashtags. Each element is crucial in conveying information and knowledge about state finances to KPPN Surakarta's Instagram followers. Visual analysis will examine aspects such as graphic design, use of color, and selection of images or illustrations to attract attention and facilitate audience understanding. Meanwhile, caption analysis will examine the language style, clarity of information, and the text's ability to explain state financial concepts concisely but comprehensively.

Furthermore, the analysis will examine the structure and relationship between the three elements supporting the state financial education process. Understanding how visuals, captions, and hashtags complement each other and strengthen the message conveyed is essential. The use of hashtags will be evaluated regarding their relevance and effectiveness in increasing the reach and engagement of content. This analysis will also consider how the combination of the three elements plays a role in creating content that is not only informative but also interesting and easily accessible to various groups of people. Thus, the results of this analysis are expected to provide a comprehensive picture of the strategy and effectiveness of KPPN Surakarta in educating the public about state finances through the Instagram platform.

144

Figure 2. National Budget Realization Theme Content
Source: Instagram Account of KPPN Surakarta @kppnsurakarta

The content of APBN realization until August 31, 2024, presents data on APBN realization nationally until August 31, 2024. In the caption of the content, there are elements of education, information, and persuasion. Regarding education, the caption provides information on the role of the APBN in maintaining economic stability using the term shock absorber. For the information element in the content, it is conveyed that until August 2024, the performance of the APBN was maintained and conveys the supporting factors for economic growth, including consumption and investment. Regarding persuasion, the content invites the audience to see more complete data on the next slide with the sentence "see APBN realization until August 31, 2024," which will arouse the audience's curiosity to see the data in more detail. The visualization in the content is in the form of detailed data on APBN realization nationally dominated by the colors blue and gold as a symbol of professionalism by the identity of the Ministry of Finance. The character who is the model for the content wears the Ministry of Finance uniform carrying a flag that says #UangKita, which means the closeness of the Ministry of Finance and the APBN in supporting the activities of all levels of society.

Several hashtags are used in the content. The hashtag #DJPbHAnDAL becomes DJPb branding that reflects professionalism, #APBNKita becomes the main hashtag that means APBN ownership for the community, #Realisasi is by the contents of the caption and visual content, #KPPNSurakarta targets local audiences and emphasizes the official content of KPPN Surakarta. In general, all hashtags used in the content are relevant to the visualization and caption of the content. The entire combination of visualization, caption, and hashtag in the content shows the educational intent carried out by KPPN Surakarta through Instagram so that the public can easily understand the condition of the APBN by seeing its current condition.

Figure 3. Realization of KPPN Surakarta State Budget Theme Content
Source: Instagram Account of KPPN Surakarta @kppnsurakarta
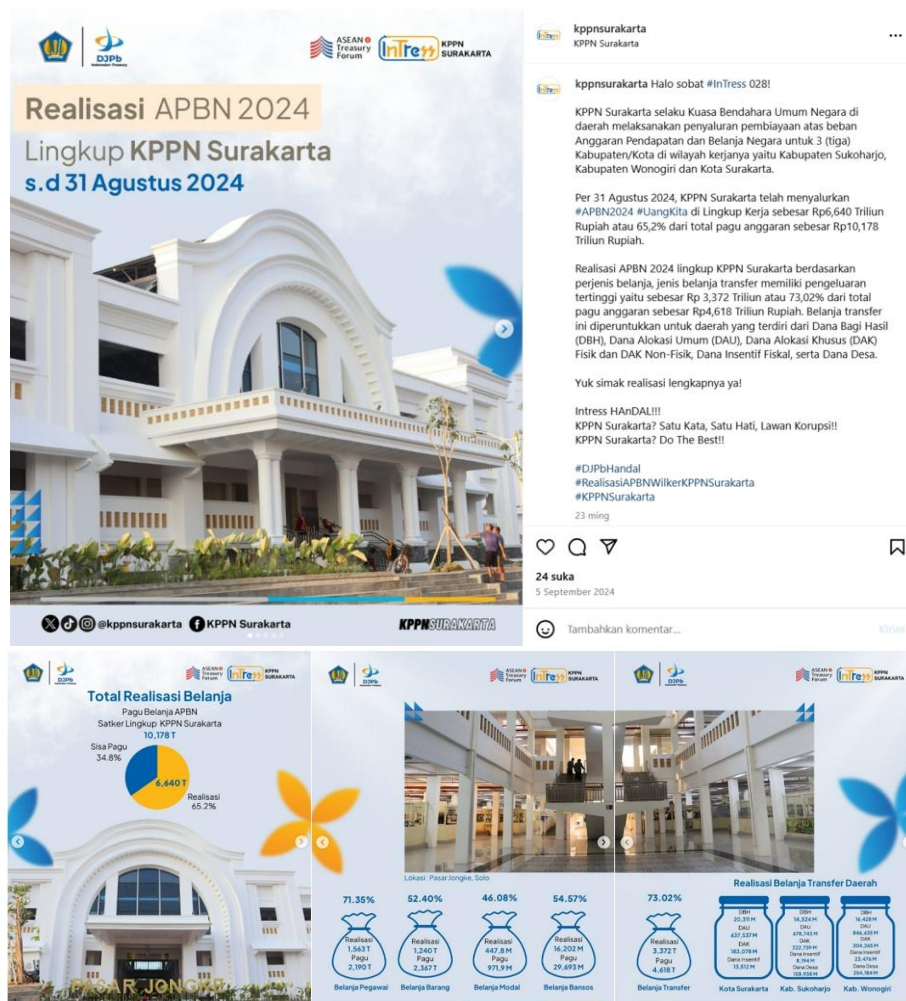
The content of APBN realization at KPPN Surakarta displays APBN realization data in the Surakarta Residency area until August 31, 2024. The caption in the content has elements of education, information, and persuasion. The educational element in the content caption explains the role of KPPN Surakarta as the State General Treasurer covering the areas of Surakarta City, Sukoharjo Regency, and Wonogiri Regency and various types of transfer spending to the regions. The information in the content caption is the spending details and the use of the APBN in the Surakarta area. The content also conveys persuasion through an invitation sentence, "Come on, see the complete realization. Okay?" encouraging the audience to see the details in the content visualization. The content visualizes spending data with a dominant blue and white color as a symbol of transparency and credibility per the DJPb branding. The market-building object in the content visualization symbolizes the support of KPPN Surakarta in distributing APBN spending for development in the region.

The content uses several hashtags that have specific meanings and purposes. #DJPbHAnDAL is the branding of the Directorate General of Treasury. At the same time, #RealisasiAPBNWilkerKPPNSurakarta is used to emphasize the performance of the realization of the State Revenue and Expenditure Budget in the work area of KPPN Surakarta. The hashtag #KPPNSurakarta functions as the identity of the content creator, namely the Surakarta State Treasury Service Office. The combination of visualization, captions, and hashtags in this content shows the educational efforts made by KPPN Surakarta to convey the latest information on the condition of the APBN in the Surakarta area. The main goal is for the public to quickly understand and access important information related to state financial management at the local level.

146

Figure 4. Latest Fiscal Information Theme Content
Source: Instagram Account of KPPN Surakarta @kppnsurakarta

The content of the latest fiscal information conveys the latest fiscal policies set by the government to support national economic stability. The content to be analyzed conveys the details contained in the 2025 Draft State Budget (RAPBN). The educational element in the content provides insight into the RAPBN and how it is compiled based on global economic conditions, climate change, and support for the new government. The information conveyed in the content details the planned use of the APBN in 2025 and its capacity to support the free nutritious meal program in the new government. The sentence "Maintaining stability, improving human resources and building infrastructure" aims to persuade that the APBN can have a tangible impact on society. The visualization of the content consists of data from the 2024 RAPBN and its spending allocation. The dominance of the color red reflects national energy and strength that is in line with long-term development priorities. The figure of the Minister of Finance in the content emphasizes the government's support authority in supporting sustainable community welfare programs.

The hashtags used in the content are potent and specific in supporting the visualization and caption of the content. The hashtags are #KemenkeuRI as the organizational identity, #DJPbHAnDAL as strengthening the DJPb branding, #RAPBN according to the topic of discussion in the content, #APBN2025 is the specification of the topic of discussion regarding the 2025 APBN, #KPPNSurakarta is the identity of the uploader and disseminator of information. The content regarding the latest fiscal policy has had good collaboration between visualization, captions, and hashtags in terms of elements, further strengthening the educational objectives carried out by KPPN Surakarta in providing an understanding of state finances to the public.

KPPN Surakarta has optimized using Instagram as a social media platform for state financial education. The institution must maintain quality communication with the public (Enria et al., 2021). Through visual and interactive features on Instagram, KPPN Surakarta has reached a wider audience,

bringing state financial information closer and making it understood by the public. However, institutions must consider utilizing other media to expand their reach (Hyland-Wood, Gardner, Leask, & Ecker, 2021). This minimizes the potential for spreading incorrect information (Meppelink, Bos, Boukes, & Möller, 2022). Government Communication is an effort to convey information and policies that aim to increase public understanding, compliance, and support (Margraf, Brailovskaia, & Schneider, 2020). This is a flexible governance, adopting modern communication methods to communicate with citizens in the form of communicative actions carried out by the government to improve public understanding (Duan, Jiang, Deng, Zhang, & Wang, 2020). Therefore, transparency and clarity in government communication are essential to reduce ambiguity (Williams, Armitage, Tampe, & Dienes, 2020).

CONCLUSION

With an engaging and easy-to-understand approach, KPPN Surakarta has successfully utilized Instagram as a medium for state financial education. This success cannot be separated from applying the principle of online credibility, which includes professional design, identity transparency, content accuracy, and consistency in delivering information. This credibility is strengthened by a content presentation strategy that combines attractive visualizations, informative captions, and relevant hashtags. The visualizations, such as the dominance of colors according to the institution's identity and illustrations that reflect the APBN policy, clarify the educational message. Meanwhile, the captions in KPPN Surakarta's Instagram content contain information and education and have persuasive elements to encourage the audience to understand state financial issues more deeply. Using specific hashtags also helps strengthen the audience's reach and engagement with the uploaded content.

This strategy can be an example for other institutions in optimizing social media for communication and public education. By ensuring the credibility of sources and compiling engaging and easily accessible content, government institutions can increase transparency and public involvement in understanding state financial policies. The effective use of social media by KPPN Surakarta proves that a strong visual approach, communicative captions, and strategic hashtags can bridge the gap in understanding between the government and the public. However, there is still room for improvement in terms of interaction with the audience. Therefore, similar strategies can be adopted by other institutions so that important information, especially public policy-related information, can be conveyed better and public participation in managing state finances can increase.

ACKNOWLEDGEMENTS

REFERENCES

Albanese, F., Feuerstein, E., Kessler, G., & de Zárate, J. M. O. (2023). Machine learning for cross-platform political communication research: Argentine government and opposition in Facebook, Instagram and Twitter. *Cuadernos.Info*, (55), 256–280. https://doi.org/10.7764/cdi.55.52631

Almela-Baeza, J., Guercetti, J., & Febrero, B. (2023). The Importance of Engagement in the Dissemination of Audio-Visual Content by Spanish Health Influencers on Instagram. *Social Sciences*, *12*(4). https://doi.org/10.3390/socsci12040220

Álvarez-Álvarez, C., & del Puerto Carrizosa, M. J. (2022). Comparative analysis of the social networks of public, private/subsidized secondary schools in Cantabria. *Edutec*, (82), 349–365. https://doi.org/10.21556/edutec.2022.82.2667

Andersen, I. V., Eriksson Krutrök, M., & Arnesson, J. (2024). Influencer responsibility in practice: The role of Instagram debates for individualised politics during the COVID-19 pandemic. *European Journal of Cultural Studies*. https://doi.org/10.1177/13675494241270455

148

Aran-Ramspott, S., Elexpuru-Albizuri, I., Korres-Alonso, O., Moro-Inchaurtieta, Á., & Bergillos, I. (2024). Young Digital Citizens: Perception of their Media and Transmedia Competence. *Profesional de La Informacion*, *33*(3). https://doi.org/10.3145/epi.2024.0309

Atnan, N., Prajarto, N., & Kurnia, N. (2024). Social Media Management in Local Government: A Case Study of Bandung City Government's Instagram and Twitter (X), Indonesia. *Jurnal Komunikasi: Malaysian Journal of Communication*, *40*(2), 465–481. https://doi.org/10.17576/JKMJC-2024-4002-27

Basch, C. H., Yalamanchili, B., & Fera, J. (2022). #Climate Change on TikTok: A Content Analysis of Videos. *Journal of Community Health*, *47*(1), 163–167. https://doi.org/10.1007/s10900-021-01031-x

Bularca, M. C., Nechita, F., Sargu, L., Motoi, G., Otovescu, A., & Coman, C. (2022). Looking for the Sustainability Messages of European Universities' Social Media Communication during the COVID-19 Pandemic. *Sustainability (Switzerland)*, *14*(3). https://doi.org/10.3390/su14031554

Carrillo, C. F. (2022). Corporal deregulation through digital devices. *VISUAL Review. International Visual Culture Review / Revista Internacional de Cultura* , *9*. https://doi.org/10.37467/REVVISUAL.V9.3602

Castillo-Esparcia, A., Fernández-Souto, A. B., & Puentes-Rivera, I. (2020). Political communication and COVID-19: Strategies of the government of Spain. *Profesional de La Informacion*, *29*(4), 1–22. https://doi.org/10.3145/epi.2020.jul.19

Cho, H., Cannon, J., Lopez, R., & Li, W. (2024). Social media literacy: A conceptual framework. *New Media and Society*, *26*(2), 941–960. https://doi.org/10.1177/14614448211068530

de la Torre, V. M., & Caballero, M. G. (2022). INSTAGRAM AS A MOTIVATIONAL TEACHING TOOL: CASE STUDY. *Index.Comunicacion*, *12*(2), 143–170. https://doi.org/10.33732/ixc/12/02Instag

Duan, T., Jiang, H., Deng, X., Zhang, Q., & Wang, F. (2020). Government intervention, risk perception, and the adoption of protective action recommendations: Evidence from the COVID-19 prevention and control experience of China. *International Journal of Environmental Research and Public Health*, *17*(10). https://doi.org/10.3390/ijerph17103387

Dwi Wahyunengseh, R., Hastjarjo, S., Mulyaningsih, T., & Suharto, D. G. (2020). *Digital Governance and the Digital Divide: A Matrix of the Poor's Vulnerabilities*. *4*(2), 152–166. https://doi.org/10.30589/pgr

Enria, L., Waterlow, N., Rogers, N. T., Brindle, H., Lal, S., Eggo, R. M., … Roberts, C. H. (2021). Trust and transparency in times of crisis: Results from an online survey during the first wave (April 2020) of the COV-19 epidemic in the UK. *PLoS ONE*, *16*(February 2). https://doi.org/10.1371/journal.pone.0239247

Faber, B. (2022). Platforms as distinctive realms and the role of policy discretion: a cross-platform assessment of citizen engagement with Dutch municipalities through Twitter, Facebook, LinkedIn, and Instagram. *Local Government Studies*, *48*(5), 973–994. https://doi.org/10.1080/03003930.2021.2007081

Fernández, A. C., & Díaz, K. Á. (2022). Photo-elicitation and Instragram as a deep learning strategy in Higher Education. *TECHNO Review. International Technology, Science and Society Review / Revista Internacional de Tecnología, Ciencia y Sociedad*, *11*. https://doi.org/10.37467/revtechno.v11.3805

Fogel, J., & Ewen, A. (2023). Social Capital from Online Social Media is Associated with Visiting a Healthcare Practitioner at Least Once a Year Among College Students. *Delaware Journal of Public Health*, *9*(2). https://doi.org/10.32481/djph.2023.06.023

Gil-Quintana, J., & Vida de León, E. (2021). Educational influencers on instagram: Analysis of educational channels, audiences, and economic performance. *Publications*, *9*(4). https://doi.org/10.3390/publications9040043

Giraldo-Luque, S., & Fernández-Rovira, C. (2020). Social media use and digital consumption in university students: The economy of attention and communication oligopolies in the 21st century. *Profesional de La Informacion*, *29*(5), 1–15. https://doi.org/10.3145/epi.2020.sep.28

Gorostiza-Cerviño, A., Serna-Ortega, Á., Moreno-Cabanillas, A., & Castillo-Esparcia, A. (2023). Navigating the Digital Sphere: Exploring Websites, Social Media, and Representation Costs—A European Union Case Study. *Social Sciences*, *12*(11). https://doi.org/10.3390/socsci12110616

Hernianti, Citrakesumasari, Jafar, N., Indriasari, R., Zulkifli, A., & Amqam, H. (2023). Education using instagram on knowledge, attitudes and eating habits as prevention of anemia in adolescent girls

in Makassar. *Journal of Public Health and Development*, *21*(2), 82–90. https://doi.org/10.55131/jphd/2023/210207

Hyland-Wood, B., Gardner, J., Leask, J., & Ecker, U. K. H. (2021). Toward effective government communication strategies in the era of COVID-19. *Humanities and Social Sciences Communications*, *8*(1). https://doi.org/10.1057/s41599-020-00701-w

i Agustí, D. P., & Campodónico, R. (2022). Changes and permanence in the spatial location of tourist images of Uruguay (1954 - 2017): From official promotion to Instagram. *Investigaciones Turisticas*, (24), 219–241. https://doi.org/10.14198/INTURI2022.24.11

Khairul Anwar, R., Lies, U., Khadijah, S., Rizal, & E., & Rizal, E. (2023). Communicatus: Jurnal Ilmu Komunikasi Instagram and Digital Media Literacy among Teenagers in Bandung. *Communicatus: Jurnal Ilmu Komunikasi*, *7*(2), 123–142. https://doi.org/10.15575/cjik.v1i2.23640

Landi, S., Costantini, A., Fasan, M., & Bonazzi, M. (2022). Public engagement and dialogic accounting through social media during COVID-19 crisis: a missed opportunity? *Accounting, Auditing and Accountability Journal*, *35*(1), 35–47. https://doi.org/10.1108/AAAJ-08-2020-4884

Latushka, H. P. (2022). Functional types of hashtags (based on instagram social network). *Zanry Reci*, *17*(1), 58–65. https://doi.org/10.18500/2311-0740-2022-17-1-33-58-65

Lončar, M., Šuljug Vučica, Z., & Hržić, L. (2023). Instagram: A Contribution to Sociological Research of Youth Activities on Social Networks. *Medijska Istrazivanja*, *29*(1), 83–105. https://doi.org/10.22572/mi.29.1.4

Machado, C., Hsiao, P. Y., Vaccaro, C., & Baker, C. (2024). Entering the Social Media Stratosphere: Higher Education Faculty Use of Social Media with Students Across Four Disciplines. *Journal of Interactive Media in Education*, *2024*(1). https://doi.org/10.5334/jime.854

Magaudda, P., & Solaroli, M. (2020). Platform studies and digital cultural industries. *Sociologica*, *14*(3), 267–293. https://doi.org/10.6092/issn.1971-8853/11957

Malawani, A. D., Nurmandi, A., Purnomo, E. P., & Rahman, T. (2020). Social media in aid of post disaster management. *Transforming Government: People, Process and Policy*, *14*(2), 237–260. https://doi.org/10.1108/TG-09-2019-0088

Margraf, J., Brailovskaia, J., & Schneider, S. (2020). Behavioral measures to fight COVID-19: An 8-country study of perceived usefulness, adherence and their predictors. *PLoS ONE*, *15*(December 12). https://doi.org/10.1371/journal.pone.0243523

Martin-Neira, J. I., Trillo-Domínguez, M., & Olvera-Lobo, M. D. (2022). Science communication on Instagram: uses and strategies from the Chilean praxis. *Cuadernos.Info*, *53*, 229–252. https://doi.org/10.7764/cdi.53.42515

McHugh, P., & Perrault, E. (2022). Of supranodes and socialwashing: network theory and the responsible innovation of social media platforms. *Cogent Social Sciences*, *8*(1). https://doi.org/10.1080/23311886.2022.2135236

Meppelink, C. S., Bos, L., Boukes, M., & Möller, J. (2022). A Health Crisis in the Age of Misinformation: How Social Media and Mass Media Influenced Misperceptions about COVID-19 and Compliance Behavior. *Journal of Health Communication*, *27*(10), 764–775. https://doi.org/10.1080/10810730.2022.2153288

Mustafa, M. Z., Ariffin, M. Y. M., & Sofian, M. R. M. (2022). Exploring Practice and Engagement of Instagram by Malaysia Ministries During Covid-19. *Jurnal Komunikasi: Malaysian Journal of Communication*, *38*(3), 258–271. https://doi.org/10.17576/JKMJC-2022-3803-16

Nurjanah, A. (2023). PUBLIC COMMUNICATION THROUGH SOCIAL MEDIA DURING THE COVID-19 PANDEMIC IN SLEMAN REGENCY, YOGYAKARTA. *Public Policy and Administration*, *22*(4), 609–626. https://doi.org/10.13165/VPA-23-22-4-16

Parvinian, B., Bighamian, R., Scully, C. G., Hahn, J. O., & Pathmanathan, P. (2021). Credibility Assessment of a Subject-Specific Mathematical Model of Blood Volume Kinetics for Prediction of Physiological Response to Hemorrhagic Shock and Fluid Resuscitation. *Frontiers in Physiology*, *12*. https://doi.org/10.3389/fphys.2021.705222

Perifanou, M., Tzafilkou, K., & Economides, A. A. (2021). The role of instagram, facebook, and youtube frequency of use in university students' digital skills components. *Education Sciences*, *11*(12). https://doi.org/10.3390/educsci11120766

Pimonenko, T., Bilan, Y., Horák, J., Starchenko, L., & Gajda, W. (2020). Green brand of companies and greenwashing under sustainable development goals. *Sustainability (Switzerland)*, *12*(4). https://doi.org/10.3390/su12041679

150

Potter, W. J. (2022). Analysis of definitions of media literacy. *Journal of Media Literacy Education*, *14*(2), 27–43. https://doi.org/10.23860/JMLE-2022-14-2-3

Prisgunanto, I. (2020). Social media and visit decision to tourist destinations: Measuring the impact of instagram on expatriates in Indonesia. *Jurnal Komunikasi: Malaysian Journal of Communication*, *36*(1), 495–508. https://doi.org/10.17576/JKMJC-2020-3601-29

Salem, I. E., Elkhwesky, Z., & Ramkissoon, H. (2022). A content analysis for government's and hotels' response to COVID-19 pandemic in Egypt. *Tourism and Hospitality Research*, *22*(1), 42–59. https://doi.org/10.1177/14673584211002614

Sandra Alfiani, Sri Hastjarjo, & Sudarmo, S. (2023). Self Branding Mobilephone Photographer in Improving Professional Image on Instagram. *Formosa Journal of Applied Sciences*, *2*(12), 3575–3590. https://doi.org/10.55927/fjas.v2i12.7255

Soh, N. A. C. (2021). The significance of the discourse in the Malaysian ministry of health's annoucement of covid-19 pandemic via instagram berita harian. *Jurnal Komunikasi: Malaysian Journal of Communication*, *37*(2), 83–97. https://doi.org/10.17576/JKMJC-2021-3702-06

Taddeo, G. (2023). Life Long/Insta-Learning: the Use of Influencers as Informal Educators. *Italian Journal of Sociology of Education*, *15*(2), 147–167. https://doi.org/10.14658/PUPJ-IJSE-2023-2-8

Tedeschi, M., Vorobeva, E., & Jauhiainen, J. S. (2022). Transnationalism: current debates and new perspectives. *GeoJournal*, *87*(2), 603–619. https://doi.org/10.1007/s10708-020-10271-8

Widyastuti, D. A. R. (2021). Using New Media and Social Media in Disaster Communication. *Komunikator*, *13*(2), 100–111. https://doi.org/10.18196/jkm.12074

Williams, S. N., Armitage, C. J., Tampe, T., & Dienes, K. (2020). Public perceptions and experiences of social distancing and social isolation during the COVID-19 pandemic: A UK-based focus group study. *BMJ Open*, *10*(7). https://doi.org/10.1136/bmjopen-2020-039334

Zaitsev, A., & Mankinen, S. (2022). Designing financial education applications for development: applying action design research in Cambodian countryside. *European Journal of Information Systems*, *31*(1), 91–111. https://doi.org/10.1080/0960085X.2021.1978341