

# Analysis of the Review of the Use and Design of Social Media Strategies as a Marketing Tool for Polibatam Tax Center Products

Charli Riando Sinaga<sup>1[4122001014]</sup> and Mutia Ulfah<sup>2[122264]</sup>

<sup>1</sup> Business Management Departemen, Batam State Polytechnic, Batam 29461, Indonesia  
charleeriando@gmail.com, Mutiaulfah@polibatam.ac.id

**Abstract.** This study aims to analyze the effectiveness of social media usage, especially Instagram, in marketing digital educational products in the form of the Tax Center Polibatam's Educational version of the e-Filing Tax Application. This study was conducted using a descriptive qualitative approach with data collection techniques through in-depth interviews, non-participatory observation, documentation, and data analytics analysis from Instagram accounts. The evaluation was conducted using five Social Media Optimization (SMO) principles, ten Social Media Guidelines, and strategy design using the SMART method. The results of the study indicate that the use of social media by the Tax Center Polibatam has not been maximized in reaching the B2B education target market. The strategy designed through the SMO principle and the SMART method shows a more relevant and measurable direction in increasing visibility, engagement, and effectiveness of digital communication.

**Keywords:** Social Media, Instagram, SMART Method, Digital Education Products, Tax Center Polibatam

## 1 Introduction

### 1.1 Background

The digital era has transformed marketing into a strategic function essential for building long-term consumer relationships and delivering sustained value. Social media has become a primary channel for accessing information and making purchasing decisions, driven by shifts in consumer behavior and mindset. As of January 2024, there were 139 million active social media users in Indonesia, reflecting a vast and highly accessible digital market [1].

Beyond a communication tool, social media now acts as a collaborative space that enables direct and ongoing interaction between brands and consumers. Its role has expanded into non-commercial sectors such as education and government, where it has proven effective in delivering public campaigns like tax literacy and health awareness [2]. This trend opens major opportunities for digital approaches targeting educational institutions as a B2B market segment.

At Polibatam, the Tax Center and Software Team developed the Educational e-Filing Application through a Project-Based Learning model as part of the Center of Excellence initiative. Although the product is ready for widespread use, its marketing still relies on a single channel—Instagram @taxcenterpolibatam—which remains underutilized, despite previous studies emphasizing the importance of social media in fostering personal engagement and promotional effectiveness, particularly in the educational sector [3]. Therefore, this study focuses on analyzing the use and design of social media strategies to broaden outreach, raise awareness, and increase user participation in the Tax Center Polibatam’s digital tax education innovation.

## **2 Theoretical Studies**

### **2.1 Innovate Digital Educational Products**

#### **Educational e-Filing Application**

The educational e-Filing application was developed by the Tax Center Polibatam as a digital tax reporting simulation tool. It allows users to practice completing and submitting tax forms within a safe, consequence-free environment. This application supports hands-on, technology-based learning aligned with vocational education needs [4].

#### **The Role of Digital Products in Tax Education**

Digital products accelerate tax literacy by offering flexible and simulation-based learning experiences. Educational apps like e-Filing can be updated to align with current tax regulations. Their implementation has been proven to improve both understanding and voluntary tax compliance [4].

### **2.2 Marketing Concepts and Strategies**

#### **Definition and Scope of Marketing**

Marketing now includes value creation, data utilization, and long-term customer relationship management. Its function has expanded to include educational and social sectors. Marketing helps identify consumer needs and design relevant solutions [5].

#### **Marketing Strategy**

A marketing strategy integrates market segmentation, brand positioning, and marketing mix planning. Its purpose is to build sustainable competitive advantage through targeted resource allocation. These strategies are structured to adapt efficiently to changing market dynamics [6].

#### **Marketing Strategies for Educational & Non-Commercial Institutions**

Educational institutions require marketing strategies to strengthen outreach and credibility. The focus is on delivering social value rather than financial gain. These strategies rely on digital media and mission-driven communication approaches [7].

## 2.3 Digital Marketing in the B2B Market

### Digital Marketing

Digital marketing combines technology and online communication to reach audiences in real time. Channels such as SEO and social media enhance user engagement and brand visibility. This concept aligns company marketing strategies with digital developments and consumer behavior [8].

### Business To Business (B2B)

The B2B model emphasizes efficiency and long-term collaboration between business entities. Relationships are based on structured information systems and trust-driven processes. One example is the use of EDI for distributing educational digital solutions [9].

### Digital Marketing Strategy for B2B Education

In B2B education markets, digital strategies must prioritize value-based messaging and institutional credibility. The approach combines channels like social media, educational content, and email marketing. These strategies aim to build lasting, trust-based business relationships [10].

## 2.4 Social Media Marketing & Optimization

### Social Media Marketing in the Digital Economy

SMM enables brands to foster authentic relationships and influence public perception. Platforms like Instagram and LinkedIn serve as channels for education, promotion, and real-time interaction. This strategy effectively increases audience engagement and institutional credibility [11].

### Social Media Optimization to Increase the Power of Social Media

SMO improves content performance through structured scheduling, distribution, and data-based evaluation. The goal is to make content more shareable, relevant, and impactful. This approach increases digital visibility and social momentum [12].

### Rossmann & Young's Social Media Guidelines

Rossmann & Young's framework offers strategic guidance for professional and consistent social media management. It includes elements such as objectives, values, tone, content categories, and personnel responsibilities. These guidelines ensure organizational identity is communicated clearly and effectively [13].

## 2.5 Digital Strategy Design

### SMART Method

SMART (Specific, Measurable, Achievable, Relevant, Time-bound) ensures strategic clarity, feasibility, and accountability in goal setting. This framework supports focused and structured planning across teams. It has become a global standard in strategic and performance-based goal development [14].

### **Implementing SMART in Social Media Strategy**

SMART helps organizations set tangible targets and monitor measurable progress. Evaluation becomes more efficient as indicators are defined early in the process. This method strengthens the execution of digital campaigns with better clarity and accountability [15].

### **Strategic Value of SMART for Non-Commercial Organizations**

Non-commercial institutions like the Tax Center Polibatam use SMART to design targeted, educational strategies. It enables more effective content planning and resource allocation. SMART improves accountability and enhances the impact of digital communication campaigns [15].

## **3 Research Method**

This research applies a qualitative approach with a descriptive method, aiming to analyze and evaluate the use of social media—specifically Instagram—as a marketing tool for the educational product “Aplikasi e-Filing Pajak versi Edukasi” by Tax Center Polibatam. The qualitative method enables a deeper understanding of perception, meaning, and actual communication strategies executed by the account managers. The research also focuses on the implementation of Social Media Optimization (SMO) principles and the design of a strategic plan using the SMART framework.

The research was conducted between June 2024 and September 2024, with the main research object being the digital marketing and communication strategies utilized by the Instagram account @taxcenterpolibatam. The selected subjects consist of two groups: (1) internal stakeholders, including the account managers and communication team at Tax Center Polibatam, and (2) external stakeholders, such as active Instagram followers who represent the primary target audience (students, educators, and educational institutions). Informants were selected using purposive sampling, targeting those with relevant knowledge and experience.

Data were collected using multiple methods:

- **Primary data** collection included non-participant observation of the Instagram account's content and engagement patterns, public Instagram analytics (e.g., impressions, reach, engagement rate), documentation of posts and branding elements, and in-depth interviews with both internal managers and selected external users.
- **Secondary data** included books, articles, and journal references used to support primary findings and strengthen the theoretical framework.

The data analysis was conducted in two main stages:

### **1) Instagram Analytics Evaluation**

This stage evaluates the technical performance of the Instagram account using metrics such as engagement rate, follower growth, posting frequency, content type, audience demographics, and competitor benchmarking. The performance was analyzed across five key focus areas: (1) account performance, (2) content quality, (3) audience characteristics, (4) industry trends and competitors, and (5) SWOT analysis.

## 2) Descriptive Qualitative Analysis

Interview transcripts were analyzed thematically to extract key insights regarding users' perceptions and the effectiveness of Instagram content. The analysis explored how the account promotes educational content and fosters engagement among its target audience (mainly B2B institutions).

The strategic design was developed using two evaluation frameworks:

- a. **5 SMO Principles** (Rossmann & Young, 2016): evaluating how the account encourages sharing, interaction, and content reuse.
- b. **10 Social Media Guidelines**: evaluating elements such as community targeting, communication tone, posting frequency, and team coordination.

Based on these analyses, a social media strategy was designed using the **SMART (Specific, Measurable, Achievable, Relevant, Time-bound)** framework. This strategic approach aimed to ensure measurable and realistic goals that align with the organization's mission of promoting tax education through digital platforms. Each element of SMO and the social media guidelines was translated into actionable steps, with clear performance indicators and a time-bound implementation plan.

## 4 Result and Discussion

### 4.1 Non-Participatory Observation

Based on the account performance evaluation, five main points were found: (1) the content is still focused on one-way promotion without much audience engagement, (2) there is no weekly or monthly content structure, (3) the visual design tends to be monotonous despite being informative, (4) the use of interactive features such as polls or Q&A is very minimal, and (5) there is no content that stimulates discussion or audience reflection. In general, the account has not demonstrated the two-way communication strategy that is characteristic of educational social media. This results in low audience loyalty and participation in the content presented.



Fig. 1. Instagram Account Profile @taxcenterpolibatam.

In addition, the analysis of Instagram analytics data revealed five important findings: (1) the follower growth rate is relatively slow, only increasing by 8.6% in the last three months, (2) the majority of followers are aged 18–24 and reside in the Batam area, (3) the gender ratio is dominated by women at 68.7%, (4) the engagement rate is at a low figure of 2.1%, and (5) the highest interaction times occur at 12:00 and 19:00 WIB. This data shows that although the account has reached a demographically appropriate audience, it has not succeeded in maintaining or activating their engagement optimally. This analysis is an important basis for developing a social media strategy that is more targeted and based on real data.

#### 4.2 Descriptive Qualitative Analysis

##### Thematic Triangulation of In-depth Interview Results

Table 1. Thematic Triangulation of In-depth Interview Results.

Informant	Account Perception	Needs/Aspirations	Barriers/Problems	Potential/Recommendations
Yuli Yana Safitri - Internal Team – Account Manager & Communication Strategy	The account already reflects the institution's branding, but does not yet have a consistent digital strategy.	Need social media management training and additional Human Resources (HR) for design, content, and analysis.	Limited time, human resources, references, and basic design and copywriting skills	Need active interaction, Reels/Highlights optimization, strengthen Call to Action (CTA), and regular evaluation.
Farah Dila – Active Student & Gen Z	The image is too stiff and formal, not interesting or relatable enough	The content is fast, light, applicable, and	Minimal CTAs and too much one-way information.	Use quizzes, polls, and practical simulations in reels or

		relevant to student life (freelance, scholarships, Micro, Small and Medium Enterprises).		stories to capture Gen Z
Diah Amalia – Dosen Politeknik Negeri Batam	Not yet known and has not built a differentiating positioning.	Direct teaching aid content for use in class (simulations, quizzes, tutorials).	There is no clear collaborative approach to teachers/institutions.	Build a distribution channel for teaching aid content and involve lecturers as content partners.
Agus – Public Relations of Ibnu Sina University	Professional, institutionally representative, but less interactive.	Content that is down to earth and directly related to students and collaboration space between campuses.	Lack of Standard Operating Procedures (SOP) for content teams and community approaches.	Build collaborative content series and tax content based on student experiences.
Raden Muhammad Afrizal – PKN STAN Lecturer	Has educational potential, but has not invited discussion or interaction.	Narrative content, serial, and can be used as a problem-based micro-learning media.	The tone of communication is too formal and not communicative.	Optimize storytelling and build serial content such as #TaxFAQ or #Simulation-Senon

The in-depth interview triangulation reveals that while the Tax Center Polibatam's social media account already represents institutional branding, it lacks a consistent digital strategy and interactive engagement. Informants emphasized the need for more practical, student-oriented, and collaborative content, as well as clearer positioning. Key barriers include limited resources, insufficient calls to action, and the absence of standard operating procedures. Therefore, enhancing interaction, utilizing Instagram features, and building collaborative strategies with lecturers and students are recommended to improve digital communication effectiveness.

### **Evaluation of the Implementation of the 5 Principles of SMO on the @taxcenter-polibatam Account**

**Table 2.** Evaluation of 5 Principles of SMO – @taxcenterpolibatam Account.

No	SMO Principles	Evaluation Results & Strategic Insights	Metrics and Data Evidence
1	Create shareable and informative content	Educational content is dominant, but the narrative is too formal and one-way; it doesn't encourage organic shares, comments, or natural reposts.	- 43 feed posts only got 12 shares and 0 comments. - 8 reels: 43 shares, 2 comments. - The most saved content is basic tax content.
2	Make sharing easy	Minimal CTAs and educational hashtags; share feature is there, but captions do not support sharing or community tagging.	- There is no explicit CTA feature. - Hashtags are less than optimal. - The number of shares is relatively low (<2% of content reach).
3	Engagement Rewards	No comment replies, audience reposts, or rewards; one-sided interactions and no loyal community building.	- There are no reposts of content from followers. - Comments are very minimal (0–2 per post). - There are no awards or incentive activities.
4	Proactively share	No collaboration, content recycling, or cross-platform distribution; limited to one account with no network.	- There are no reposts of old content. - There has been no cross-account collaboration. - Direct interaction (reply/DM) is very low
5	Measure and encourage re-measure	No content evaluation system or format recycling; no community hashtags or periodic performance measurements.	- There is no content re-measurement. - There is no institutional hashtag used consistently. - There is no documentation of measurable Engagement growth.

The evaluation of the five SMO principles reveals that the @taxcenterpolibatam account remains formal and one-directional, with limited capacity to drive organic engagement. Key weaknesses include the absence of clear calls to action, minimal interaction or incentives, and the lack of systematic measurement or cross-platform collaboration. These shortcomings highlight the necessity of adopting a more interactive and strategically coordinated approach to improve visibility and engagement.

**Evaluation of 10 Social Media Guidelines for @taxcenterpolibatam Account****Table 3.** Evaluation of 10 Social Media Guidelines for @taxcenterpolibatam Account.

No	Guideline	Evaluation Results	Strategic Improvement Notes
1	Community Focus	The account targets relevant academic communities but lacks differentiated approaches for segments like Gen Z students and educators. Content does not foster two-way engagement or a sense of community involvement.	<ul style="list-style-type: none"> <li>- Map the Digital Community Segments</li> <li>- Develop Community-Based Thematic Content</li> <li>- Activate Two-Way Dialogues</li> <li>- Build Community Interaction Programs</li> <li>- Monitor &amp; Respond to Community Activity</li> </ul>
2	Goals	The main objective of promoting the educational e-Filing app is not clearly reflected in the content or editorial direction. There are no strong CTAs, benefit-driven narratives, or conversion pathways for users.	<ul style="list-style-type: none"> <li>- Clarify Account Objectives in Bio &amp; Highlights</li> <li>- Structure Product Promotional Content</li> <li>- Add CTA to Every Caption and Visual</li> <li>- Integrate Visual CTA into Content Design</li> <li>- Track and Evaluate Social Media Conversions</li> </ul>
3	Values	Institutional values such as education and transparency are not consistently conveyed across content. Most posts are technical and lack relatable, value-driven storytelling for students.	<ul style="list-style-type: none"> <li>- Build Emotional and Relevant Value Narratives</li> <li>- Apply Value-Based Framing in Daily Content</li> <li>- Launch Visual Campaigns Reflecting Brand Values</li> <li>- Adjust Value Language to Audience Character</li> <li>- Integrate Values Across All Content Formats</li> </ul>
4	Activity Focus	Content remains passive and one-way, with no interactive elements like polls or challenges. As a result, users are not actively engaged, weakening digital relationship-building.	<ul style="list-style-type: none"> <li>- Diversify Content Activity Focus</li> <li>- Design Weekly Interactive Formats</li> <li>- Activate Digital Community Challenges</li> <li>- Present Offline Events as Interactive Content</li> </ul>

5	Tone and Tenor	<p>The language is overly formal and uniform across content types, making it unappealing for Gen Z audiences. There is no clear tone identity or consistent visual brand voice.</p>	<ul style="list-style-type: none"> <li>- Create Collaborative Educational Activities</li> <li>- Define Tone-of-Voice Relevant to the Audience</li> <li>- Use Conversational and Friendly Language</li> <li>- Adjust Tone Based on Content Type</li> <li>- Build a Consistent &amp; Unique Visual Identity</li> <li>- Train Social Media Admins on Consistent Communication</li> <li>- Create a 1-Month Editorial Calendar</li> </ul>
6	Posting Frequency	<p>Post frequency is inconsistent and lacks an editorial rhythm. This reduces content visibility and undermines audience loyalty.</p>	<ul style="list-style-type: none"> <li>- Develop Periodic Content Rubrics</li> <li>- Optimize Content Scheduling Tools</li> <li>- Conduct Weekly Content Performance Reviews</li> <li>- Ensure Content Remains Active Without Offline Events</li> </ul>
7	Post Categories	<p>Content is dominated by educational posts without balance in promotions or interactivity, and lacks clear thematic categorization. The account also does not assess performance by content type.</p>	<ul style="list-style-type: none"> <li>- Define Balanced Content Categories with Proper Proportion</li> <li>- Use Unique Visual Templates per Category</li> <li>- Build Periodic Interactive Content</li> <li>- Tag &amp; Group Content in Insight Analytics</li> <li>- Review Category Performance Monthly</li> <li>- Optimize Instagram Bio with Relevant Links</li> </ul>
8	Services and Resources	<p>There are no active links, tutorials, or service content about the app available in the bio or highlights. This leaves users unaware of the app's benefits and usage.</p>	<ul style="list-style-type: none"> <li>- Create Dedicated Highlights: "Tutorial" &amp; "e-Filing App"</li> <li>- Design Integrated Tutorial Content</li> <li>- Add CTAs to All Service-Related Posts</li> <li>- Create Tax FAQ &amp; Simulation Content</li> <li>- Provide Feedback &amp; Consultation Channels</li> </ul>

9	Ongoing Series	Content series exist but lack consistency in posting and distinctive visual branding. Audiences do not recognize these series as recurring, reducing loyalty and anticipation.	<ul style="list-style-type: none"> <li>- Define Visual Branding for Each Content Series</li> <li>- Plan a Content Series Calendar</li> <li>- Use Dedicated Hashtags and Highlights for Each Series</li> <li>- Add Interactive Elements to Each Series Post</li> <li>- Monitor and Evaluate Each Series' Performance</li> <li>- Develop Standard Operating Procedures for Account Management</li> </ul>
10	Personnel Posts	No clear team structure, SOPs, or internal evaluations are in place for account management. Communication is inconsistent, and admin-audience interactions are very minimal.	<ul style="list-style-type: none"> <li>- Assign Specific Admin Roles</li> <li>- Train Admins on Brand Voice &amp; Digital Etiquette</li> <li>- Set Up Auto-Responders &amp; Define SLA for DMs</li> <li>- Document Feedback and Conduct Monthly Evaluations</li> <li>- Create Comment/DM Response Templates</li> </ul>

The evaluation of the ten social media guidelines shows that the @taxcenterpolibatam account has not yet achieved consistency in branding, editorial planning, and audience engagement. Key issues include irregular posting, lack of interactive and service-oriented content, and the absence of clear team structures or management procedures. Therefore, systematic improvements in content planning, interactive strategies, and institutionalized management are required to strengthen its digital communication effectiveness.

### 4.3 SMO & Social Media Guideline Implementation Strategy Design for Social Media @taxcenterpolibatam with the SMART Method

#### SMO Implementation Strategy Design with SMART Method

**Table 4.** SMO Implementation Strategy Design with SMART Method.

SMO Principles	Specific: Concrete strategy?	Measurable: Measurable indicators of success?	Attainable: Evaluate realistic targets?	Relevant: Strategy supports marketing and brand objectives?	Time-bound: Time limit for achievement and evaluation period.
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Create shareable and informative content	Design interactive content such as educational carousels and reels, targeting students and academics with relatable topics. Add CTAs like “Tag your friends” + use	At least 2 reels and 2 carousels/month. Target: 100 shares/post, 500 likes/month.	Feasible with Canva, CapCut, and student collaboration.	Supports digital literacy and app awareness.	Starts early July, evaluated monthly.
Make sharing easy	hashtags: #Efilling4Campus, #TaxCenterPolibatam, etc., with clear caption formats	Increase hashtag use by 30%, and mentions by 20% in 1 month.	Team can use AI tools and caption templates.	Boosts organic content spread with minimal cost.	CTAs and hashtags applied from week 1, reviewed via Instagram insights.
Engagement Rewards	Launch monthly quizzes or giveaways for most active followers, with shoutouts and digital rewards. Distribute content across	Target engagement rate increase from 2% to 4%; 50 participants/month.	Doesn’t require big rewards—certificates, badges, or reposts are enough.	Encourages interaction and user loyalty.	Starts July; monthly results reviewed end of each cycle.
Proactively share	WhatsApp groups, Facebook Pages, and mention partner accounts. Collaborate with student orgs.	10 reposts + 2 collabs/month. Target: 20% reach increase.	Achievable via simple content-sharing tasks.	Expands reach and strengthens stakeholder ties.	Shared weekly; evaluated monthly based on reach/reposts.
Measure and encourage remeasure	Identify high-performing content and repurpose it into carousels, reels, or PDFs for reposting.	5 repurposed contents/month. Target: 25% higher engagement than original.	Use content templates and data-driven planning.	Optimizes effort and prioritizes high-potential content.	Reviewed monthly; adjusted based on analytics.

The SMART-based strategy design translates the five SMO principles into specific, measurable, attainable, relevant, and time-bound actions. The proposed strategies focus on strengthening interactivity, clear calls to action, engagement rewards, cross-platform

collaboration, and continuous performance evaluation. This structured approach ensures a more data-driven and sustainable direction for improving the visibility and effectiveness of the @taxcenterpolibatam account.

**Social Media Guideline Implementation Strategy Design with SMART Method**

**Table 5.** Social Media Guideline Implementation Strategy Design with SMART Method.

Guidelines	Specific: Concrete strategy?	Measurable: Measurable indicators of success?	Attainable: Evaluate realistic targets?	Relevant: Strategy supports marketing and brand objectives?	Time-bound: Time limit for achievement and evaluation period.
Community Focus	Run weekly Q&A, polls, and “Ask Tax” comment forums to engage campus communities.	4 Q&A sessions/month, 50% poll/comment participation.	Use free Instagram tools (Story, Poll, Comment).	Build closeness and address campus needs.	Weekly implementation, monthly review.
Goals	Create content to increase tax literacy and promote e-Filing apps in education.	5 educational posts, 3 promos, 2 testimonials/month.	Plan content using monthly calendar and weekly templates.	Main goal: educate and spread app use.	Review content goals monthly.
Values	Promote educational, empathetic, and constructive messages.	80% of content reflects values via narration/comments.	Team is guided by value + tone of voice doc.	Show brand integrity as a trusted tax education source.	Content/value reviewed every 2 months.
Activity Focus	Prioritize educational, promo, and interactive content.	70% education, 20% promo, 10% interaction/fun.	Adjust monthly based on agenda.	Shape perception of tax content as relevant and useful.	Activity mix reviewed quarterly.
Tone and Tenor	Use friendly, Gen-Z-appropriate tone: memes, emojis, casual style.	Higher response, 20% engagement, strong caption metrics.	Train team in caption writing and social media.	Ensure emotional connection with target audience.	Review audience response monthly.
Posting Frequency	Post 2x feed + 2x story/week (≈24 posts/month).	20 posts/month,	Achievable by 2–3 people using Meta tools.	Keeps visibility and audience retention.	Frequency reviewed monthly.

		25% better engagement than previous.			
Post Categories	Group content into 4: education, promo, tips, testimonial.	40% education, 20% promo, 20% tips, 20% testimonial.	Use Google Sheet content plan template.	Balanced mix improves reach and engagement.	Ratio mix reviewed monthly.
Services and Resources	Share tutorials via IG, YouTube, e-post, and download links.	3 tutorials/month + 100 link/clicks.	Content already prepared from app dev team.	Direct educational help improves service.	Link use reviewed monthly.
Ongoing Series	Run weekly content like “Tax Tips”, “Tax Fact Tuesday”, or quizzes.	Min. 2 active series/month, 4 episodes + engagement metrics.	Prepare 1 week in advance and auto-schedule.	Build loyal audience via consistent series.	Series performance reviewed monthly & quarterly.
Personnel Posts	Split roles: design, caption, and reply.	<24 hr response time, reply consistency >95%.	Use rotation system, SOP, and daily evaluation.	Ensures service quality and prevents errors.	Team performance reviewed monthly.

The application of the Social Media Guidelines using the SMART method provides a clear and measurable direction for improving the Tax Center Polibatam’s social media strategy. The design translates each guideline into concrete actions with defined indicators, realistic targets, and time-based evaluations. This approach ensures alignment with marketing objectives while enhancing visibility, engagement, and the promotion of tax literacy in the education sector.

## 5 Conclusion

This study concludes that social media, particularly the Instagram account @taxcenter-polibatam, plays a strategic role as a digital communication channel for marketing the Educational e-Filing Application—an innovative product developed by the Tax Center Polibatam to improve tax literacy and technical competencies through simulation-based learning. The product targets educational institutions and training centers within a B2B framework, making social media a key platform not only for education but also for establishing institutional partnerships. However, the current use of Instagram remains largely informational and lacks a structured promotional approach aimed at conversion. The absence of calls-to-action, product storytelling, and consistent content updates has limited its ability to drive target audience decisions.

Through the application of the SMART method, this study formulated a structured and measurable digital marketing strategy aligned with the needs of its target audience. The strategy includes developing interactive content, strengthening product narratives and visuals, enhancing community engagement, and establishing operational guidelines based on SMO principles and Social Media Guidelines. When implemented consistently, the @taxcenterpolibatam account holds significant potential to expand market reach, reinforce brand positioning, and increase product adoption among educational institutions. Thus, social media can serve as a strategic bridge between Tax Center Polibatam's digital innovation and the real needs of institutions in this era of digital transformation.

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