

EVALUATING FISCAL COMMUNICATION BEYOND NUMBERS: A CONTINGENCY THEORY STUDY ON INDONESIA'S GOVERNMENT TRANSITION

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ABSTRAK

Transisi pemerintahan Indonesia Tahun 2024 kepada Presiden Prabowo Subianto berdampak signifikan terhadap arah kebijakan fiskal yang dijalankan Kementerian Keuangan. Signifikansi kebijakan fiskal bagi kepentingan publik menegaskan pentingnya strategi komunikasi Kementerian Keuangan untuk mendapatkan kepercayaan publik. Penelitian ini bertujuan mengevaluasi strategi komunikasi Kementerian Keuangan pada 100 hari pertama pemerintahan Presiden Prabowo dalam menghadapi berbagai isu fiskal sensitif. Pendekatan kualitatif digunakan dengan kerangka *Contingency Theory of Accomodation*, melalui wawancara mendalam dan analisis dokumen untuk melengkapi indikator kuantitatif yang telah digunakan dalam pengelolaan isu sensitif. Temuan menunjukkan bahwa meskipun capaian indeks opini negatif berada di bawah target maksimum, kesenjangan komunikasi masih muncul antara lain disintegrasi informasi antara humas pemerintah, respon terbatas terkait isu utang negara, keluhan implementasi CoreTax, serta munculnya gerakan sosial masyarakat menentang kenaikan PPN dan efisiensi anggaran. Analisis berdasarkan *Contingency Theory of Accomodation* menunjukkan bahwa faktor predisposisi relatif memadai, namun faktor situasional seperti karakteristik publik eksternal lebih dominan membentuk sikap komunikasi organisasi. Penelitian ini merekomendasikan penyusunan ulang kerangka evaluasi strategi komunikasi dengan mengintegrasikan penilaian kualitatif terhadap faktor predisposisi dan situasional untuk evaluasi yang lebih komprehensif, sekaligus memperluas penerapan teoritis *Contingency Theory of Accomodation* pada konteks komunikasi fiskal pemerintah.

Kata kunci

Kehumasan Pemerintah, Strategi Komunikasi Fiskal, Teori Kontingensi Akomodasi

ABSTRACT

The 2024 Indonesia's governmental transition to President Prabowo Subianto significantly influenced fiscal policies under the Ministry of Finance. As fiscal policy significantly affects public interest, the Ministry's communication strategy are critical for sustaining public trust. This study evaluates the Ministry's communication strategies during the first 100 days of President Prabowo's administration in addressing sensitive fiscal issues. A qualitative approach was employed within the *Contingency Theory of Accommodation* framework, using in-depth interviews and document analysis to complement the quantitative indicators already applied in issue management. Finding reveal that although the Negative Opinion Index remained below the maximum target, several issues revealed communication gaps include disintegration information between government public relations, limited responsiveness of state debt issue, complaints over CoreTax, and social movement againts Value Added Tax increase and state budget efficiency. The analysis based on Contingency Theory factors reveals that predisposing factors were relatively adequate, but situational factors, such as the characteristics of the

external public predominantly shape organization's communication stance. This study recommends redesigning the communication strategy evaluation framework by integrating qualitative assessment of predisposing and situational factors for comprehensive evaluation, thereby extending the theoretical application of the Contingency Theory of Accommodation to governmental fiscal communication.

Keywords

Contingency Theory of Acomodation, Fiscal Communication Strategy, Government Public Relations

Introduction

Fiscal policy is one of the most consequential government policy, shaping public interest through state revenue and expenditure, as mandated by the the President and executed by the Minister of Finance (Law Number 17 of 2003, 2003). Given its extensive impact, effective fiscal communication is essential to ensure transparency, build institutional legitimacy, and sustain public trust. Reputation, credibility, and trust in Ministry of Finance are fundamental to its mandate and directly impacts for Indonesia's economic stability. According to the OECD (2023), communication is one of four things that impact on society besides legislation, laws & regulations, and sources of state revenue. This underscores the urgency of understanding how communication strategies are designed, implemented, and evaluated in the fiscal domain.

The 2024 government transition from President Joko Widodo to President Prabowo Subianto marked a politically sensitive period and reshaped Indonesia's fiscal landscape. The election process in Indonesia, which serves as a forum for presidential candidates to campaigning their political promises, will inevitably have implications for the state budget (*APBN*) in the realization of the commitments. According to Center for Indonesia Taxation Analysis, during the presidential campaign that began in 2023, the researchers observed that the candidates made extensive promises of costly programs with the consequence of unrealistic tax revenue targets (Theodora, 2023). As President Prabowo's administration commenced, the challenges in fiscal policy emerged as a consequence of the governmental programs that had been established. These fiscal challenges had significant implication for fiscal communication during the transitional periode in the first 100 days which was characterized by heightened uncertainty and increasingly public expectation.

Various fiscal issues at the beginning of President Prabowo's administration have drawn significant public attention. The establishment of 48 ministries from the previous 34 ministries, and the inauguration of cabinet member include 106 minister, agency head, and vice minister, have implications for the state budget (*APBN*). According to Institute for Economic and Social Researcher, University of Indonesia, the increase in central government spending of between IDR 39.55 to 158.21 trillion in the 2025 state budget because of the cabinet size (Kamalina, 2024). Public scrutiny of the state budget has also been driven by the fluctuating allocation of the Free Nutritious Meal Program from an initial IDR 15,000 per to IDR 10,000 and concerns over potential budget overruns according to the study by the Center of Economics and Law Studies (CELIOS) indicating a potential budget deficit of 3.34%, exceeding the statutory threshold (Celios, 2024). Despite issues related to state budget, public concern has also centered on state debt. According to the Ministry of Finance (2024), as of November 2024, state debt stood at IDR 8,680.13 trillion, equivalent to 38.66% of Gross Domestic Product (GDP). Although this ratio remains below the statutory ceiling of 60% set by Law No. 17/2003 on State

Finance, economists and the public have expressed apprehension regarding the debt service ratio. The interest payments and principal installments due averaging 47.4% of tax revenues, beyond education allocation (Pradipta, 2024).

Toward the end of 2024, within two months of President Prabowo's inauguration, fiscal issues triggering public and business sector protests included the planned implementation of Law No. 7/2021 on the Harmonization of Tax Regulations, which mandates a 12% Value-Added Tax (VAT) rate beginning in early 2025. A study by the Institute for Development of Economics and Finance (INDEF), entitled *Economic Projection 2025*, projected risks of a 0.17% decline in economic growth and a 0.62% increase in household consumption burden should the 12% VAT rate take effect. (Indef, 2024). Public scrutiny was also escalated into backlash due to widespread operational problems in the newly implemented CoreTax application at the start of 2025, despite the system's procurement cost reaching IDR 1.2 trillion. As the administration approached its first 100 days, the issue of state budget efficiency amounting to IDR 256.1 trillion generated negative public sentiment, particularly following the dismissal of contract workers across various ministries. By February 2025, the issue of budget efficiency had escalated into a broader social movement.

Therefore, from the various fiscal issues that attracted public scrutiny during the first 100 days of Prabowo's administration, we identified several communication problems including limited responsiveness in communicating the significant amount of state debt maturing in 2025 has generated public anxiety, insufficient transparency and coordination between government public relation in explaining budget allocation for expanded cabinet and new government programs especially the Free Nutritious Meal initiative, delayed dissemination regarding the Value Added Tax's increase plan has triggered the spread of misinformation and waves of public protest, inadequate handling of public complaints and negative user experiences over CoreTax application, and disintegrated and inconsistent explanation of state budget efficiency among government public relations. These issues amplified by both mass media and public response through social media, require a Ministry of Finance's communication strategies that are not only responsive and adaptive but also comprehensively managing issues to maintain organizational reputations.

Communication strategy plays a central role in fiscal communication, as they significantly shape public opinion, foster public trust, facilitate acceptance of government policies, and influence media narratives. Unlike the corporate sector, government communication operates within a more complex environment that must navigate various factors include restraints and opportunities, politics, public good, legal constraints, devaluation of communication, poor public perceptions, underdeveloped professional human resources, and federalism (Liu & Horsley, 2007). While communication strategic planning has become a standar practice within government institutions, public relations functions as the crucial interface that connects public policies with the citizen who both influence and influenced by those policies (Martinelli, 2022). Therefore, the government's capacity to implement effective communication strategies is essential for building trust and gaining public support. In this context, the Ministry of Finance's credibility is intrinsically linked to the consistency and responsiveness of its communicative practice.

The complexity of fiscal issues faced by the Ministry of Finance through its public relations official during the transition period, reflects that no communication strategy is

universally effective. Public relations of Ministry of Finance need an approach shaped by multiple factors and negotiate between advocating fiscal policies and accommodating public interest which depending on political condition, public sentiment, and media framing. These dynamics reflect the core premise of the Contingency Theory of Accommodation, which emphasizes how an organization's stance is shaped by predispositions and situational factors. Furthermore, measuring the performance of fiscal communication merely through numerical monitoring of negative opinions may generate an illusory reassurance unless complemented by a contingency-based approach.

This study adopted the Contingency Theory of Accommodation (CA) in Public Relations, which posits that no single communication strategy is universally appropriate for all situation (Jin et al., 2007; Pang et al., 2021) as a comprehensive framework for deeply understanding the Ministry of Finance's communication stance during uncertainty in transitional period. Contingency Theory of Accommodation offers a more realistic and practical illustration of real public relations practices which places communication strategies on an advocacy-accommodation continuum that shows how organizations position themselves in a range from very defensive (advocacy) to very accommodating (Cancel et al., 1997; Pang et al., 2020). By identifying the predisposing and situational factors that influence shifts in organizational positions, Contingency Theory of Accommodation in Public Relations enables a comprehensive mapping and analysis of the strategic reasons behind the organization's decision to advocate or accommodate public demands. The advancement of the Contingency Theory of Accommodation has evolved to an analytical distinction between predisposing factors that exert the substantial impact on an organization prior to its engagement with external public, and situational factors that shape the organization's stance towards an external public as the situation unfold (Cancel et al., 1999; Pang et al., 2020).

The refinement of the theory has recognized the central role of public emotions in shaping organizational stances during sensitive period and crisis situation. Conceptual study by Rose et al., (2023) has highlighted that crises are not only cognitive appraisal of threat but also prevailing negative emotion such as anger, fright, worry, sadness that predominantly experienced during crises. According to (Ao et al., 2022), in the Hongkong context when public emotionally charged involving polarized public and social mediated crises complicate organizational decision making and broaden the range of stances beyond advocacy-accommodation. Recent study by (Coombs & Tachkova, 2024) considering sticky crises condition that trigger moral outrage, in which strong negative emotion and perceptions of injustice, thereby demands advanced theoretical refinement and compels organizations to reassess their stances along the advocacy-accommodation continuum. These studies underscore the recognition that contingency theory of accommodation must be integrated with an understanding of public emotional dynamics to analyzing government communication strategies in managing sensitive fiscal issues during political transition.

Despite its relevance, few studies have empirically applied the contingency framework to governmental fiscal communication in managing sensitive issues. Existing research has largely focus on corporate crisis management, health crises, and leaving limited understanding of how government institution navigate fiscal issues management in transition period. A systematic review by Lee et al., (2022) found that only 0,9% (2 out 223) of Contingency Theory of Accommodation studies addressed issue management

over two decades. Although the Contingency Theory offers a flexible framework for mapping organizational stances, one enduring challenge is the lack of practical guidance for translating stance to concrete strategy implementation (Wilbur & Cameron, 2020). Based on the foregoing discussion, this study identifies a research gap in the limited empirical evaluation of fiscal communication strategies using a qualitative lens within the framework of the Contingency Theory of Accomodation in Public Relations. To address this gap, the study seeks to implement the contingency framework through feasible empirical operationalization. Accordingly, the research question consist of: (1) How do predisposing and situational contingency factors influence the Ministry of Finance's communication strategies in managing sensitive fiscal issues during the transition period? (2) How can fiscal public communication evaluation be redesigned by integrating a qualitative perspective into existing performance metrics

Therefore, based on the preceeding discussion, the objective of this study are twofold. First, to examine how predisposing and situational factors influence the Ministry of Finance's communication strategies in managing sensitive fiscal issues during the first 100 days of President Prabowo's administration. Second, to redesign the evaluation framework of fiscal public communication by integrating qualitative lens into existing quantitative performance metrics, thereby providing a more comprehensive assessment to avoid an illusory reassurance and extending the theoritical application of the Contingency Theory of Accomodation within governmental fiscal communication.

Method

This research adopts a qualitative case study approach to explore the MoF's communication strategy in depth. As Neuman (2014) notes, case studies connect abstract concepts with concrete, detailed observations, allowing theory to be grounded in real-experiences. In this study, the abstract concept of the Contingency Theory of Accomodation elucidated through the operationalization of predisposing and situational factors, demonstrated by empirical evidence drawn from the Ministry of Finance's fiscal communication strategies and substantiated by field data. The research is being conducted within the Ministry of Finance's environment in Jakarta, focusing on the Communication and Information Services (*Komunikasi dan Layanan Informasi/KLI*) Bureau as the organization public relations from May 2025 to August 2025.

Data collection includes semi-structured in-depth interviews (IDI), document analysis to trace communication strategies and narratives, and also digital media qualitative content analysis of Ministry of Finance's public messages. In-depth interview employed purposive sampling to select informants based on research needs using certain criteria such as managerial experience influencing communication strategy, managerial experience in conducting communication audit and research, access to the Ministry of Finance's dominant coalition to provide decision-making insights, responsible for executing strategic agenda setting as formulated by the Ministry of Finance's public relation bireau. Exclusion criteria involved individuals with limited or purely administrative involvement, data that lacked sufficient relevance. The interview transcripts were coded and thematically analyzed using Nvivo 14 to generate open code, axial code, and thematic codes. The coding structure was developed based on predisposing factors and situational factors according to Contingency Theory of Accomodation to capture the dynamics organizational stances and communication strategies. The coding process resulted in empirically grounded themes and a

hierarchical coding framework that facilitated the systematic organization of data, ensured consistency in theme development, and illustrate how the Ministry of Finance negotiated between advocacy and accommodation when managing sensitive fiscal issues.

Tabel 1. Informant Profile

Code	Name	Jobs
PR1	S	Manager of Issue Monitoring
PR2	N	Manager of Communication Audit and Research
PR3	AH	Manager of Strategic Communication
PR4	Y	Manager of Digital Publication
PR5	W	Social Media Specialist
PR6	AM	Social Media Specialist

Sources: Author's compilation (2025)

Document analysis in this research was conducted of official documents from the Ministry of Finance related to communication strategies and digital media from the Ministry's official social media accounts from October 2024 to January 2025. The documents serving as data sources include institutional documents consisting of the Ministry of Finance's Communication Guidelines (Keputusan Menteri Keuangan/KMK 222 of 2023) and the 2024 Ministry's Performance Report. Meanwhile the digital media were analyzed using Reflexive Thematic Analysis (RTA), focusing on how textual and visual narratives reflected Ministry's communication stance and strategy in managing sensitive fiscal issues (Braun & Clarke, 2022). Reflexive Thematic Analysis approach was applied to document and digital media, emphasize the researcher's active engagement in coding, theme construction, and interpretation of data meaning.

Qualitative thematic analysis was conducted on the digital outputs, including 51 contents from the Ministry's official Instagram and X account selected through purposive sampling from October 2024 to January 2025. Eligible content included posts addressing fiscal themes such as the state budget, state debt, the VAT increase, CoreTax implementation, and budget efficiency. Exclusion criteria involved content unrelated to the research focus, such as coverage of non-fiscal events, informational updates on institutional activities outside the scope of fiscal communication, and routine ceremonial posts that did not carry strategic fiscal narratives. The data from the documents coded and thematically analyzed using Microsoft Excel to identify topics, open codes, axial codes, and thematic codes.

In order to identify the communication problems faced by the Ministry of Finance, this study not only relies on internal data analysis but also considers the representation of public issues through media coverage. For this purpose, the researchers examined 526 online news articles published in three mainstream outlets including *Tempo.co*, *Kompas.com*, and *finance.detik.com* from October 20, 2024 to January 28, 2025, comprising 181 from *Tempo.co*, 233 from *Kompas.com*, and 112 from *finance.detik.com*. The search for articles using the keyword "Kementerian Keuangan". The articles were selected through purposive sampling, ensuring that only those relevant to the context of institutional communication were further analyzed. Based on the Ministry of Finance's communication guidelines, the online media outlets Kompas and Detik Finance are categorized as Tier 1, while Tempo is categorized as Tier 2. This media analysis enabled

the researchers to map how fiscal policies, sensitive issues, and the Ministry of Finance's communication responses were framed. Furthermore, this analysis was also directed at identifying which issues were left unaddressed by the Ministry of Finance, thereby highlighting potential communication gaps between the government and the public.

The analysis process followed a multi-step process include open coding which conducted by systematically labeling quotation from interview transcripts, documents, and digital outputs. Axial coding was applied to cluster related codes into broader categories, organized according to the contingency framework of predisposing and situational factors. Thematic coding was carried out to interpret patterns of meaning on how the interaction between predisposing and situational factors shaped the Ministry's stance along the advocacy-accommodation continuum. Coding process support the transparent development of themes that link communication strategies with the contingency framework. These digital PR outputs are analyzed using qualitative content analysis, not to track frequency but to interpret and draw conclusions from various text and materials that carry significance (Krippendorff, 2019).

All collected data are being triangulated to ensure credibility of findings by cross-checking insights across three primary data sources including plans from official documents, interview transcripts, and digital PR outputs. The institutional documents provided the formal framework of fiscal communication strategies, while the in-depth interviews revealed the perspectives of key actors regarding predisposing and situational factors influencing strategic choices. Furthermore, the digital PR outputs demonstrated how the strategies and stances were authorized in public communication. Accordingly, this methodological design integrates a qualitative case study approach, multiple data collection techniques, systematic thematic analysis, and triangulation to ensure the credibility and rigor of the findings. In addition, an audit trail and field note journal were documented throughout the process to ensure transparency, traceability, and thoroughness.

This study regard to research ethics standards to ensure the integrity and credibility of the findings. For in-depth interviews, all informants provided written consent via consent forms and verbal consent to digital recording with a confidentially guarantee commitment. Researchers also provided the interview guidelines and the analytical process to the Research and Audit Section of the Bureau of Communication and Information Services as the object of the study. All available documents are public documents available on the Ministry of Finance's official website. The analysis of digital content output from the Ministry's official social media accounts was conducted solely for academic purposes, with care taken to avoid misrepresentation or decontextualization of the original posts.

Result and Discussion

Overview of Sensitive Fiscal Issues

Drawing upon in-depth interviews, media coverage, and document analysis, this study identifies five fiscal issues that attracted public scrutiny during the first 100 days of President Prabowo's administration. First, incoherent Public Communication on the Stage Budget (APBN). From 51 of social media contents analyzed, 56% were themed around the state budget. State budget related posts emphasized on disseminating detailed information and comprehensive data about state budget using for education, public health, social protection, infrastucture, and the 2025 fiscal plan to sustain public

purchasing power. However, media coverage analysis revealed that public attention to state budget issues was more focus on how the state budget would finance costly flagship programs of President Prabowo's administration and criticize the budgetary increases resulting from expanded cabinet structure. While the Ministry's content was comprehensive in terms of data, it did not explicitly address public concerns regarding the use of the state budget for new programs and the enlarged cabinet.

Second, limited responsiveness on the State Debt Issue. The issue of state debt remains a latent concern that reemerges during critical moments, such as general elections or during economic discussion, indicating that communication on this matter has yet to achieve a level of completeness for public. During the first 100 days of the Prabowo administration, media coverage analysis revealed that public concern centered on the large amount of the state debt which amounting to several thousand trillion rupiah and the debt maturities in 2025, which reached IDR 800 trillion. However, neither press releases nor the Ministry of Finance's social media content explicitly addressed these issues. Instead, debt data were presented alongside broader APBN information in monthly releases or conveyed incidentally through statements made during press conferences or doorstep interviews. Although the Ministry of Finance's website features a "Kenapa Harus Ngutang?" section, the communication approach remains largely one-way and lacks regular content updates. The material presented dateback more than 7 years ago, suggest communication gaps.

Another key issue is delayed Public Dissemination on VAT increase to 12%. Indonesia Law Number 7 of 2021 mandated the increase of Value Added Tax from 10% to 11% to be implemented on April 1, 2022, followed by a further 921uet o921 12% scheduled Indonesia later than Indonesia 1, 2025. In 2022, the Ministry of Finance's experienced similar public resistance but succeeded in providing public understanding. However, public communication regarding the Value Added Tax adjustment to 12% was not conducted intensively between 2022 to 2024, 921uet o jurisdictional limitations and the higher level political will beyond the authority of Ministry of Finance. Intensive communication efforts were only undertaken after the inauguration of President Prabowo. These efforts also tended to be reactive, as they emerged in response to strong public reactions and widespread disinformation surrounding the VAT implementation. The VAT increase messages triggered public resistance, despite the fact that most objections were primarily rooted in economic concerns.

The fourth issue, which also related to taxation, concern the massive backlash over the implementation of CoreTax. The Ministry faced widespread criticism and complaints regarding CoreTax operations. Most complaints were voiced by users on X platform directed to @KringPajak account highlighted operational failures. The backlash intensified when a video of tax official discrediting users' ability to operate the application circulated on social media, and when the @KringPajak account offered impractical coding solutions to users. Subsequently, the Ministry of Finance issued a public apology, reaffirmed its commitment to implementing corrective action, and annul administrative sanctions resulting from the operational disruption. The situation was worsened by the media framing that highlighted the CoreTax procurement price at IDR 1.3 trillion yet containing many obstacles. The last issue, The Ministry once again came under public scrutiny over the implementation of budget efficiency measures mandated by Presidential Instruction Number 1 of 2025. Insufficient explanations led to the emergence of misinformation and disinformation, which eventually necessitated

corrective action. Big data analysis by Drone Emprit indicated predominantly negative public sentiment toward the budget efficiency policy, even though media coverage portrayed a more neutral tone (Fahmi, 2025). The inadequacy of public communication further contributed to the issue becoming one of the central themes raised during the mass “Indonesia Gelap” demonstrations.

Supporting Data

To provide a robust empirical foundation for the findings identified in this study, researchers present supporting data from two sources: media coverage analysis, and thematic content analysis. These data not only strengthen the arguments regarding the emergence of sensitive issues but also provide both quantitative and qualitative insights into how these issues developed and how the Ministry of Finance’s communication responses were evaluated. The presentation of these data is intended to complement the narrative and analysis discussed in the preceding sections

Tabel 2. Summary of Selected News about “Kementerian Keuangan” from October 20,25 to January 28,2025

Media	APBN/State Budget	State Debt	VAT	CoreTax	Efficiency	Total
Detik Finance	16	7	64	18	7	112
Kompas.com	23	8	171	25	6	233
Tempo.co	22	7	126	13	13	181
	61	22	361	56	26	526

Sources: Author’s compilation (October 20, 2024 – January 28, 2025)

The planned increase in the Value-Added Tax (VAT) rate emerged as the most dominant issue, accounting for 361 news articles or 68.63% of the total news analyzed. The intensity of this coverage peaked in December 2024, ahead of the deadline for the enforcement of the 12% rate. The state budget (APBN) and CoreTax system were followed with relatively balanced coverage, comprising 61 articles (11.6%) and 56 articles (10.65%), respectively. CoreTax received heightened attention in January 2025, coinciding with the system’s official rollout on January 1, 2025. Debt and efficiency were the least reported issues, with 22 articles (4.18%) and 26 articles (4.94%), respectively. Nevertheless, debt was consistently framed in a negative light, while efficiency gained salience and expanded into a larger controversy after the administration’s first 100 days

While media coverage and public discourse highlight the importance of resistance to VAT increases, coretax issues, and concerns about the amount of debt, it is equally important to analyze how the Ministry of Finance frames these issues through its official social media platforms. Social media serve as a critical platform for managing reputation, ethics, risk, issues, and crises because the challenges inevitably emerge in interaction with external publics and stakeholder, therefore social media managers must possess the expertise to respond in a measured, ethical, and professional manner on behalf of their organization (Sutherland, 2021). As digital platforms increasingly serve as the frontline of government communication, analyzing the Ministry’s Instagram and X accounts provides critical insights into prioritized narratives, stance positioning along the advocacy-accommodation continuum, and the degree of alignment between official messages and public sentiment. Accordingly, a qualitative thematic analysis of these contents offers a complementary perspective, capturing not only the volume of posts on

each fiscal issue but also the strategic framing, message prioritization, and communication gaps that emerged during the transition period

Tabel 3. Summary of Selected Social Media Content of Ministry of Finance from October 20,25 to January 28,2025

Topic	Content Amount	Dominant Narratives	Communication Stances	Researchers Notes
APBN/State Budget	29	The narratives emphasize state budget condition as remaining on track and aligned with projections, function as instrument of fiscal accountability and a safeguard for the people's economy	The stances are dominated by an advocacy stance and defends institutional policies and decisions. However, the content also demonstrates an accommodative stance, acknowledges public conditions and highlighting compensatory measures	The APBN contents underscores data-driven accountability and predominantly adopts an advocacy stance to defend institutional policies, but it has not fully addressed public concerns regarding the use of the state budget under President Prabowo's programs
State Debt	0			Despite the attention of mass media and the public to the size of the state debt, no content explicitly addressed these concerns
VAT	20	Tax revenue is utilized for the welfare of the people through an approach rooted in the principles of justice and mutual cooperation. Emphasis is placed on the existence of a regulatory mandate that has been jointly agreed upon by the government and the House of Representative	The stance is dominated by balanced to accommodative narratives, acknowledging public concerns and emphasizing compensatory measures for the risks of declining purchasing power, while simultaneously maintaining a strong emphasis on defending policies mandated by regulation	The content was intensively published following the enactment of the economic policy on December 16, 2024, up to the deadline for the tariff adjustment on December 31, 2024. The content tended to respond to the development of public opinion and to provide clarification against disinformation
CoreTax	2	The narrative underscores an	The communication	The dissemination of the Coretax were

	apology, affirming a commitment to improvement, and providing troubleshooting information to address encountered challenges.	stance is fully accommodative, acknowledges public concerns, issues an apology, and seeks to address the persisting operational challenges.	conducted extensively throughout 2024; however, when operational disruptions occurred, public relations efforts had limited impact unless the technical issues were first resolved.
Efficiency	0		Although budget efficiency is a technical issue concerning budget users and its procedural aspects are not directly related to the public, it nevertheless requires a communicative stance aimed at alleviating public concerns to prevent the amplification of negative impacts.
Total	51		

Sources: Author’s compilation (October 20, 2024 – January 28, 2025)

The analysis of the Ministry of Finance’s social media communication across the different fiscal issues reveals varied narrative emphases and communication stances. Content related to state budget predominantly the social media with “on track” as dominant narratives. This positivity narratives have often been critized by social media audiences, as the perceived message contrast with concurrent news coverage on the VAT increase, rising state debt, and the use of the state budget (APBN) that does not directly address public interests during the same period. The stance is largely advocacy-oriented, focusing on defending institutional policies with data-driven justifications. In contrast, the VAT issue presents a more balanced to accommodative stance which emphasize that tax revenues are utilized for public welfare. The CoreTax rollout adopts a fully accommodative stance on social media by issuing apologies for the encountered problems. However, negative public responses emerged due to impractical operational solutions and the circulation of an internal video from the Directorate General of Taxes that conveyed an unempathetic statement. Therefore, an accommodative stance needs to be demonstrated not only by the public relations unit but also by the technical divisions in the field.

In the case of communication regarding budget efficiency, although the primary flow of communication is conducted by the Ministry of Finance with stakeholders at a technical level, any policy impacts experienced by the public still require consistent public communication. There is a gap that need to be addressed in communicating budget efficiency policies to the public. Overall, the analysis reveals distinct communication approaches: intensive advocacy and data-driven advocacy on the state

budget, a balanced narrative on taxation (VAT), full accommodation in response to operational crises (CoreTax), and strategic silence or minimal engagement on debt and efficiency. These patterns illustrate how the choice of stance on the advocacy-accommodation continuum is shaped not only by the type of issue and public salience, but also by its direct impact on the public experience.

Organizational Predisposing Factors: Culture, Coalition, and Exposure

The attitude of an organization on the continuum before it interacts with the public is defined by predisposing factors (Cancel et al., 1999). These factors are characterized as the dependent variables that exert a significant influence on shaping and maintaining an organization's disposition, as they are pivotal in determining the appropriate stance for public relations practice (Ao et al., 2022). In the context of this study, the predisposing factors that influence the Ministry of Finance's stance in its communication strategy are, the enlightenment of its dominant coalition, corporate culture, business exposure, and the size of the organization. The position of the Communication and Information Services Bureau as Ministry's public relations is equivalent to a second-echelon unit, which grants significant access to the dominant coalition within. The organization's leader also provides technical support to the public relations department, reflecting the institutional stance of communication functions.

"Awareness of the importance of communication has been strongly established at the highest leadership level, namely the Minister. In fact, the leadership recognizes the significance of communication because on several occasions policies have been influenced by the way they were communicated" (PR2 informant interview, 12/8/2025)

"As organizational public relations practitioners, we consistently strive to capture the vision of our minister and translate it into communication planning. That is how the bureaucracy operates: we develop the plans, and the leaders utilizes them. Our paradigm is that communication is part of policy, therefore, public relations within the Ministry of Finance are already involved in the policy-making process. The head of our bureau almost always accompanies the Minister, enabling direct comprehension of the Minister's messages." (PR3 informant interview, 13/8/2025)

The corporate culture of the Ministry of Finance in managing communication has evolved toward a more internally participatory system. The practice of issue management is no longer limited to a reactive function. Instead, it has been integrated into a preventive, short-term strategic framework.

"In our grand communication strategy, the public relations ecosystem is divided into three approaches: a short-term approach focused on issue management, a medium-term approach centered on agenda setting, and a long-term approach involving diplomacy. Issue management as a short-term approach requires us to respond promptly to negative issues to prevent them from escalating into a crisis." (PR2 informant interview, 12/8/2025)

In the communication strategy of the Ministry of Finance, proactive issues originating from the organization are incorporated into issue management. In terms of task distribution, the issue management process involves the participation of both the strategic communication unit and the information monitoring unit." (PR1 informant interview, 13/8/2025)

There is synergy between the work units in public relations. The involvement of both the analysis team and technical administrators demonstrates a coordinated pattern that approximates an integrated issue monitoring model. The workflow combining data-driven analysis with direct public interaction.

"In the Issue and Crisis Management Guidelines, we have an issue monitoring and analysis team equipped with tools to monitor public issues. They assess the status of an issue—whether it is at the early warning stage, remains in the safe category, or has escalated into a crisis—by examining its viralness and the number of sustained viewers of the conversation. The monitoring team classifies issues into normal, potential, or crisis stages. From our side as technical administrators, we also participate in monitoring through comments and mentions. Coordination takes place between the technical administrators and the monitoring team in this process." (PR6 informant interview, 20/8/2025)

In addition to issue management and issue monitoring, the predisposing factor of corporate culture is also reflected in the communication strategy implemented.

"We distinguish between issue management and crisis management in the organization's communication guidelines, as issues and crises differ in nature and therefore require different protocols. The indicators we use to differentiate whether a situation constitutes an issue or a crisis include: who is affected, what the impact is, the magnitude of the impact, how the escalation unfolds in the public sphere both in mass media and on social media, and whether it draws the attention of key stakeholders, namely the President and the Parliament." (PR2 informant interview, 12/8/2025)

"Communication is part of policy" has become the key principle that reformed the Bureau of Communication and Information Services (KLI). Fourteen years ago, public relations still functioned as a back-office role, but it has now moved to the forefront. Even before a policy is officially issued, we are required to prepare its communication strategy." (PR3 informant interview, 13/8/2025)

The observations of the issue monitoring team are followed up by the publication team under the Publication Management Division. Publications within the Ministry of Finance are categorized into print and digital format. Digital publications include the management of the Ministry's social media platforms and official website, which currently engage with the public at a very high intensity especially social media platform. Continuous coordination takes place between the Communication Strategy Division and the Publication Management Division.

"Two-way communication occurs between the issue monitoring team and social media administrators. When an issue reaches a state of viralness, triggers intense public discourse, and has a long-lasting impact, an early warning system is triggered. From this point, communication takes place between the Communication Strategy Division as the strategy formulator and also the team that responsible for monitoring issue developments, and the Publication Division, which serves as the digital communication frontliner" (PR6 informant interview, 20/8/2025)

"In the Publication Division, we employ technical strategies to translate the communication strategies formulated by the Communication Strategy Division. In practice, however, an adaptive approach is required to execute digital communication through social media, given the highly dynamic flow of information." (PR6 informant interview, 20/8/2025)

The clear distinction between issues and crises, along with a paradigm shift toward "communication is part of policy," reveals a fundamental transformation in the organizational culture. Public relations is no longer positioned as a passive actor but as a strategic element involved from the policy formulation stage. From the business exposure side, The Ministry of Finance is structurally exposed to high reputational risks because fiscal policies such as the VAT increase, debt management, and budget efficiency measures directly affect the public and are easily politicized and unpopular.

"Certain issues consistently have the potential for cyclical recurrence. For instance, the issue of state debt, even when it has entered a dormant phase, tends to re-emerge. We have already provided clarifications that its management is prudent, within the debt-to-GDP ratio limits, and its status is secure, with its allocation designated for education and healthcare. However, the issue persistently resurfaces" (PR1 informant interview, 13/8/2025)

The high-risk nature of this policy explains the Ministry of Finance's stance on debt issues. Furthermore, size of organization also influenced the organization stance. Organizationally, the Ministry of Finance comprises a central office and vertical units. This organizational size offers both a resource advantage and a challenge to the hierarchy of policy communication.

"Given our limited resources and time, it is necessary to set priorities to prevent the excessive use of resources, as every response requires time, effort, and budget. Therefore, we developed communication guidelines to ensure that vertical units in the regions understand how to handle issues, so that not all of them are escalated to the Bureau of Communications and Information Services (KLI). Through these guidelines, all units are expected to be able to identify the status of an issue—ranging from normal, developing, escalative, current, crisis, to dormant—and determine the appropriate follow-up actions. For instance, they should be able to prepare a holding statement or conduct a media briefing according to the specific needs." (PR2 informant interview, 12/8/2025)

Overall, the findings indicate that the predisposing factors shaping the Ministry of Finance's communication are not merely structural but also corporate cultural and strategic. The paradigm shift of "communication is part of policy" has repositioned public relations from a supplementary role to a central actor in the policy-making process. The integration of issue management, data-driven monitoring, and cross-unit synergy demonstrates how corporate culture and organizational size contribute to a more systematic communication pattern. Nevertheless, the Ministry's high business exposure to fiscal issues places it in a persistently vulnerable reputational position, requiring communication strategies that remain adaptive and carefully calibrated. It underscores that the Ministry's strength lies in its capacity to anticipate and manage issues before they escalate, although limited resources continue to shape the overall effectiveness of strategy implementation.

Situational Factor: Navigating Urgency, Public Dynamics, and Emerging Threats

Situational factors influence how an organization adjust its stance in response to dynamic external publics (Cancel et al., 1999). A shift in an organization's stance is primarily influenced after interaction with external publics. According to (Pang et al., 2021) , situational factors related to external stakeholders are characterized by their dynamic nature which pertain to two distinct groups of individuals with divergent

ideologies and needs, thus requiring appropriate adjustments in an organization's approach. In the context of this study, the situational factors affecting the Ministry of Finance during the governmental transition period include the urgency of the situation, the characteristics of the external public, potential or obvious threats, the potential costs or benefits.

Several conditions created a sense of urgency that required immediate response. A further layer of complexity was added by the uncertainty surrounding the appointment of the Minister of Finance prior to the presidential inauguration. This led to a rapid need for narrative adjustment after the inauguration, placing public relations in a state of profound uncertainty during the transition.

"Prior to the presidential inauguration, uncertainty arose due to the absence of clarity regarding the appointment of the Minister of Finance. Following the inauguration of both the President and the Minister of Finance, a shift in communication regarding the VAT policy became necessary. This required a rapid adjustment of narratives, placing public relations in a situation of profound uncertainty during the transitional period. It was within this context that the greatest." (PR3 informant interview, 13/8/2025)

Symmetrical or accommodation stance actually cannot be taken in some situations, so contingency theory has key prescriptive factors. One of them is a restriction from regulation and jurisdictions. Furthermore, the public's negative reaction to the budget efficiency policy was considered a matter of urgent concern. While the issue had been anticipated, the situation was complicated by the fact that different ministries were presenting diverse narratives to the media. To address this fragmentation, the communication flow was streamlined to originate from the Ministry of Finance and the State Secretariat, in coordination with the Presidential Communication Officer.

"The issue of budget efficiency generated public turbulence was deemed urgent to address. Although the issue had been anticipated, the situation was complicated by the fact that each ministry conveyed diverse narratives to the media. To address this, coordination was undertaken with the Presidential Communication Officer, given that the efficiency policy was mandated by the President as part of priority programs through a Presidential Instruction. Further coordination with all ministerial public relations units resulted in an agreement that the communication flow would originate from the Ministry of Finance and the State Secretariat." (PR3 informant interview, 13/8/2025)

The issues that garnered the most public attention on social media during this time were Value Added Tax (VAT) and budget efficiency. This required close coordination between social media administrators and the relevant Directorates General to ensure accurate information. Despite these efforts, all communication was managed within the framework of a central communication strategy.

"During the transition period, the issues that attracted the highest level of public attention on social media were VAT and budget efficiency, both of which fall under the jurisdiction of the relevant Directorates General. Social media administrators required close coordination with their counterparts in these Directorates General to ensure they were equipped with adequate information. Nonetheless, all such efforts remained within the overarching framework of the central communication strategy." (PR6 informant interview, 24/7/2025)

Social media has undergone a significant shift from a platform primarily used for creative self-expression to media that facilitates public to express their opinion and even mobilizes social movements. The Bureau of Communication and Information Services (KLI), through the Subdivision of Issue and News Monitoring under the Communication Strategy Division, conducts monitoring of mass media and social media to identify and assess public opinion. The external public displayed highly dynamic and emotional characteristics. Although the VAT rate had already been stipulated by law, negative sentiment escalated between October 2024 and January 2025, culminating in the emergence of negative sentiment and a social movement.

"The VAT rate had, in fact, already been stipulated by law, making it a given. When directives were issued by the President, the Ministry of Finance accordingly complied. However, from October 2024 to January 2025, public negative sentiment escalated on a daily basis, eventually culminating in the emergence of a social movement. This movement originated from X accounts with a proven track record of mobilizing similar campaigns that had previously succeeded in obstructing certain regulatory enactments. The information and news monitoring unit expressed particular concern over the dynamics of this information flow." (PR1 informant interview, 13/8/2025)

Media plays a critical role in MoF's public relations, especially when handling issues. Media framing is one of two initial indicators used by the MoF to assess whether the issue is at normal, sensitive, pre-crisis, or crisis stage. According to Cahyarani (2020), the KLI Bureau established a WhatsApp group consisting of economic-desk-journalist called "Forum Komunikasi Wartawan Ekonomi Makro" (FORKEM) to facilitate direct communication and provide information on press releases, press conferences of #APBNKita, or other Ministry's activities as a form of information subsidies. The divergence between mainstream media and social media responses further reinforced this dynamic: while mainstream coverage and academic commentary tended to be positive, social media discourse was overwhelmingly negative. This fragmentation created information bubbles.

"At the end of 2024, public responses intensified, particularly on social media. A distinctive phenomenon during this period was the divergence between the dynamics of information in mainstream media and social media: mainstream coverage tended to be positive, as did commentary from academics, while social media discourse was largely negative. This indicates the presence of missed or untransmitted messages, which eventually created fragmented information bubbles. Consequently, delivering policy with a coherent narrative from top to bottom has become increasingly challenging. For instance, when information originating from the Ministry of Finance entered mainstream media, it was subject to bias at multiple levels by the media itself, by spokespersons or sources, and throughout the chain of dissemination. Such distortions fostered public perceptions that the Ministry of Finance was deliberately seeking revenue for particular programs." (PR1 informant interview, 13/8/2025)

The public on social media also appeared highly susceptible to provocation. The launch of the CoreTax system marked a particularly critical moment, as digital spaces became dominated by complaints and institutional messages were met with widespread disbelief.

"The public on social media tended to be emotional, quick to anger, and easily provoked, often demonstrating susceptibility to misinformation. For instance, the issue of "siomay

Journal Homepage : <http://jurnalilmukomunikasi.uho.ac.id/index.php/journal/index>
DOI : <http://dx.doi.org/10.52423/jikuho.v10i4.1893>

being subject to VAT,” which in reality pertained to a local tax, nevertheless triggered widespread public outrage.” (PR6 informant interview, 24/7/2025)

“The greatest challenge during the transition period emerged at the initial launch of the CoreTax system, when operational disruptions were still occurring. At that time, nearly all online content was dominated by complaints, even when the topics were unrelated to CoreTax. Regardless of the efforts made to communicate, the public demonstrated a profound lack of trust, and messages from the institution were consistently met with disbelief.” (PR5 informant interview, 24/7/2025)

Resistance to the 12% VAT adjustment was also far stronger than the earlier 2022 increase during the pandemic, highlighting how the absence of preparatory communication over the preceding three years contributed to heightened public surprise and rapid emotional escalation on social media.

“The greatest challenge was managing public responses over several months concerning the VAT rate adjustment. The situation differed markedly from the previous increase from 10% to 11% during the pandemic in 2022, which the public largely accepted. However, the adjustment from 11% to 12% was met with far greater resistance. This may be attributed to the absence of preparatory measures over the past three years, given the technical limitations of the Ministry’s mandate. As a result, the public reacted with surprise, and the emotional dynamics of social media, whether sentiments of empathy or anger, rapidly escalated, following the familiar pattern of volatile emotional amplification. (PR5 informant interview, 20/8/2025)

Potential or obvious threats in the Ministry of Finance’s communication primarily arose from the volatility of social media environments and jurisdictional limitation. During the initial rollout of CoreTax, when a surge of public complaints on social media compelled the communication team to promptly develop tutorials and issue clarifications to prevent the spread of public complaints.

At the initial launch of CoreTax, a surge of public complaints emerged on social media, compelling the team to promptly develop tutorials and issue clarifications in order to prevent public anxiety from spreading further. (PR5 informant interview, 20/8/2025)

The different characteristics of social media platforms also presented a unique threat for organizational communication strategic.

“Social media platforms each possess distinct characteristics. X functions like a “wild jungle,” filled with harsh statements, though the discourse tends to pass quickly. By contrast, Instagram comments are sharper and more enduring, while TikTok remains relatively neutral in this regard. Although the same content is uploaded across platforms, sometimes its generate different reaction. Moreover, there are fundamental differences between social media and mainstream media. Unlike mainstream outlets, which operate under established mechanisms such as codes of ethics, rights of reply, and correction procedures, social media lacks such safeguards. Social media is also more vulnerable facing threats such as DKF (Disinformasi, Kebencian, Fitnah/Disinformation, Hatred, and Slander). “ (PR5 informant interview, 20/8/2025)

Public perception through mass media coverage and social media monitoring are external factors that are taken into consideration by the public relations in delivering its public communication. Informant PR1 also stated that the challenge of issues monitoring

is no longer limited to the post-truth era, which complicated the monitoring team's effort to crawl original opinions, but also extend to the proliferation of "homeless media" as online media that are not registered with the Press Council, and non person accounts that hold significant influence and impact to public. This phenomenon necessitate the development of Government Public Relations Communication Strategy to ensure adaptive responses.

"Nowadays, the monitoring teams's attention is not limited to Tier 1,2, and 3 mass media according to our communication guidelines or figures we considere as Key Opinion Leaders whose opinions we regarded as legitimate. We are also aware of the activities of "homeless media" accounts that have a big influence on the public" (PR1 informant interview, 13/8/2025)

Furthermore, the findings reveal that the Ministry of Finance's stance during the transition period was heavily shaped by situational factors that combined urgency, public characteristics, and external threats. The overlapping dynamics of uncertainty around ministerial appointments, fragmented narratives across ministries, and heightened social media turbulence created pressure for narrative adjustment and coordination at the highest level. The external public, particularly on social media, demonstrated emotional volatility, susceptibility to misinformation, and divergent reactions compared to mainstream media, resulting in fragmented information bubbles that complicated message delivery. The rollout of CoreTax and the VAT adjustment further amplified public distrust, as communication efforts struggled to keep pace with operational disruptions and emotional escalation. These findings highlighted that although situational factors has been anticipated, it is beyond the control and authority of the Ministry of Finance. Taken together, the interplay of predisposing factors such as organizational size, corporate culture, and the role of the dominant coalition, with situational factors such as urgency, external public characteristics, and potential threats, has shaped the Ministry of Finance's communication strategies by pushing its stance along the advocacy-accommodation continuum, compelling communicators to simultaneously defend fiscal policy mandates and accommodate public concerns during the transition period.

Table 4. Predisposing and Situational Factors of MoF's in transition period

Predisposition Factors (Factors already possessed by the organization before the issues)	Situational Factors (Factors that emerge after the issue arises)
Corporate Culture (Organization Structure, Issue Management Standard Operational Procedure, Issue Monitoring, Communication Strategy)	Urgency of the situation
The Size of Organization	Characteristics of the other public
Bussiness Exposure	Potential or obvious threats
Dominant coalition enlightenment	
Sources: Author's compilation based on Contingency Theory of Accomodation Factors ((Cancel et al., 1999)	

Beyond Numbers: A Qualitative Turn in Evaluating Fiscal Public Communication

The Ministry of Finance implements its public communication based on the Decree of the Minister of Finance (Keputusan Menteri Keuangan/KMK) No. 222 of 2023 concerning Guidelines for Managing MoF's Communications. The regulation covers the entire communication cycle from planning to evaluation, including the management of sensitive issues. The Ministry defines issue management as the handling of both internally initiated issues aimed at maintaining public trust and externally raised issues in mass and social media intended to mitigate potential communication crises (MoF, 2023). To support this, issue classification matrix serves as an early warning system based on the volume of amplification in both sosial and mass media. This matrix also prescribes tailored communication strategies that should be adopted for each type of issue status.

The Bureau of Communications and Information Services (KLI) conducts daily monitoring, validation, and analysis of news content, which is subsequently classified into three sentiment categories: supportive, neutral, or non-supportive. Quantitatively, the Ministry of Finance (MoF) regards lower levels of negative media coverage as an indicator of effective communication and public relations performance. Nevertheless, when negative opinions meet the criteria specified in Table 6, an alert is triggered, prompting anticipatory measures. According to the 2024 Performance Report, the indicator for managing negative opinions has consistently achieved its target over the past five years.

Table 5. Negative Opinion Target of Ministrt in 5 years

Indicator	2020	2021	2022	2023	2024
Negative News/Opinion					
Strategic Plan	17,50%	17%	16,50%	16%	16%
Performance Plan					16%
Target	17,50%	15,50%	13,50%	13,50%	12,80%
Realization	8,30%	10,35%	7,71%	11,03%	9,02%

Sources: . From Ministry of Finance's Performance Report of 2024. MoF. Jakarta

To address the second research question, this study focuses on enhancing existing measurement indicators to prevent a false sense of safety regarding the Ministry of Finance's communication strategies. The measurement of the negative opinion index through mass media and social media functions as an early warning system remain reliable tool. However, in the post-truth era presents a challenges in distinguishing public opinion from artificially amplified narratives. There is a need to update the communication guidelines to accommodate not only media outlets registered with the Press Council but also homeless media that exert significant influence.

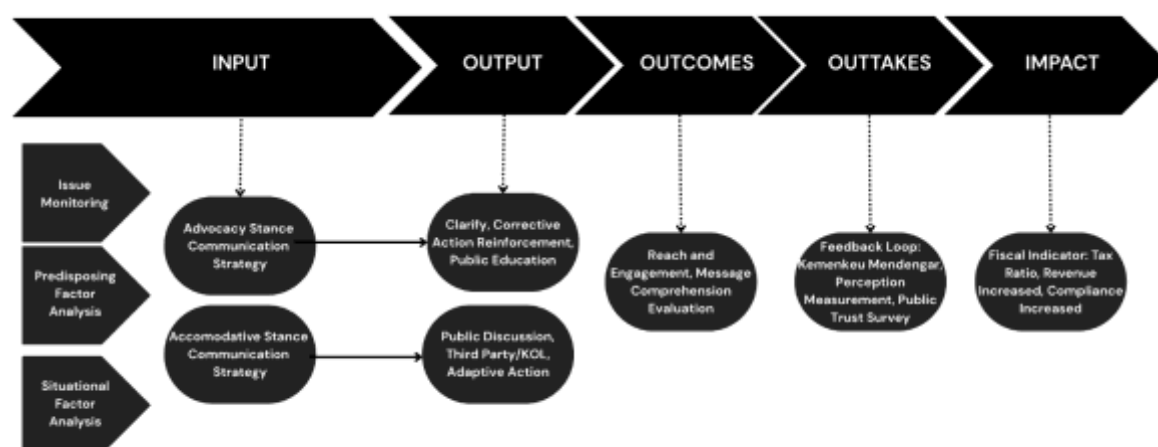
"At present, there is a phenomenon of so-called 'homeless media,' namely outlets that use social media to disseminate information but are not registered with the Press Council. These cannot be categorized as mass media, yet in reality, they exert considerable impact. Therefore, such actors also need to be systematically mapped." (PR1 informant interview, 13/8/2025)

A more in-depth assessment using Contingency Factors approach can reinforce current strategies. This new approach leverages existing platforms and resources, making it feasible to be implemented.

"In practice, our evaluation is conducted through the stages of input, output, outcomes, outcome, and ultimately impact. Thus, the assessment is not limited to issue monitoring results alone; however, the Key Performance Indicator (KPI) used for administrative purposes is indeed the negative opinion index derived from issue monitoring. At the input stage, we examine whether a communication strategy exists. The output stage assesses the realization of activities compared to the initial plan. Outtakes measure whether the message was effectively delivered, with evaluations conducted immediately after the activity concludes. The outcome stage evaluates the impact of communication through questionnaires, and only then can the broader impact be observed." (PR2 informant interview, 12/8/2025)

While the Ministry of Finance has established a structured evaluation framework through the stages of input, output, outcomes, outcome, and impact, the current model largely emphasizes quantitative performance indicators such as the negative opinion index. This approach provides administrative accountability but tends to overlook the deeper dynamics that shape communication strategies, particularly the organizational predispositions and situational contingencies that influence stance along the advocacy-accommodation continuum. As the findings indicate, the interplay of these factors determines not only how strategies are designed and implemented but also how messages are interpreted and trusted by the public. Therefore, a redesigned evaluation model is needed to integrate these qualitative dimensions, allowing for a more comprehensive assessment of fiscal public communication.

Figure 1. Proposed Communication Evaluation Model with Contingency Factors



Sources: Developed by authors

This proposed model integrates both predisposing and situational factors that shape the organizational stance and subsequently generates differentiated communication strategies as an outputs. These strategies don not conclude with quantitative outcome measurement, but are followed by a feedback loop and broader in-depth assessments of public trust. The intended impact of this model includes enhanced good governance, credibility, and strengthening institutional legitimacy. This enables

public relations to identify the determinants influencing the communication stance and generate more relevant strategies. These strategies then lead to follow-up actions at the output stage, which remain non-prescriptive because they are informed by diverse contextual factors from the outset. At the outcomes stage, beyond quantitative issue monitoring and numerical indicators such as reach and engagement on social media, practitioners should also integrate more substantive indicators, including public message comprehension. At the outtakes stage, this model introduces a feedback loop through the existing platform *Kemenkeu Mendengar*. This adjustment does not require additional resources but rather a recalibration of indicators. Whereas *Kemenkeu Mendengar* was previously employed to collect stakeholder feedback on technical services, we argue that it should also be leveraged to capture public feedback on the Ministry of Finance's communication efforts. Furthermore, the model proposes the incorporation of perception measurement tools at the outtakes stage, such as public trust surveys, to ensure that the evaluation of communication strategies genuinely reflects societal perspectives. Collectively, this framework is expected to yield impacts in the form of strengthened fiscal credibility and institutional resilience.

Conclusion

This study finds that fiscal communication during a governmental transition is not merely a matter of presenting quantitative data but also of how communication strategies respond to complex public dynamics. The findings reveal that the Ministry of Finance possesses adequate predisposing foundations, including an organizational culture that integrates communication into policymaking, the support of systematic issue monitoring mechanisms, and guidance of communication strategic. Predisposing foundations also include innovation regarding the size of organization, dominant coalition with strong awareness of the importance of communication, and high reputational risks of fiscal policies business exposure. However, situational factors such as the urgency of issues, the emotional and easily provoked characteristics of the external public, and the threats posed by disinformation on social media played a more decisive role in shaping communication stances. These conditions underscore that communication practices cannot be uniform but must be negotiated along the advocacy-accommodation continuum depending on the nature of each issue.

Furthermore, the study highlights communication gaps across several sensitive fiscal issues. While the state budget was presented with data-driven advocacy narratives, these communications did not adequately address public scrutiny regarding the expansion of cabinet structures and new flagship programs that burdened the budget. The debt issue, despite being a persistent concern of the media and public, received minimal direct communication. In contrast, the VAT increase and CoreTax rollout compelled more accommodative stances, though responses were often reactive to public protests and media pressure. Meanwhile, budget efficiency, despite sparking social unrest, was insufficiently communicated. These variations in stance illustrate that government public relations operates within a dynamic spectrum between advocacy and accommodation, shaped by issue salience, urgency, and reputational risks.

Based on these findings, the study recommends redesigning the evaluation framework of the Ministry of Finance's communication strategies by integrating qualitative assessments of both predisposing and situational factors. Evaluation should not rely solely on the Negative Opinion Index as an administrative performance metric,

since this risks generating illusory reassurance. The proposed evaluation model emphasizes the stages of input–output–outtakes–outcome–impact while incorporating indicators of public trust, message comprehension, and systematic feedback through the *Kemenkeu Mendengar* platform. Such a model ensures that evaluation reflects not only technocratic effectiveness but also institutional credibility, legitimacy, and long-term reputational resilience. Theoretically, this research extends the application of the Contingency Theory of Accommodation within the domain of governmental fiscal communication, while practically offering a foundation for reforming public communication evaluation frameworks to be more adaptive, comprehensive, and trust-oriented.

This study is not without limitations. First, the analysis is bounded by the scope of data collected within the first 100 days of President Prabowo’s administration, which may not fully capture the long-term dynamics of fiscal communication. Second, while triangulation was applied through interviews, document analysis, and media content, the reliance on purposive sampling may have excluded certain perspectives, particularly from external stakeholders beyond the Ministry of Finance. Third, the qualitative approach, although effective in revealing contextual nuances and organizational stances, limits the generalizability of the findings to broader governmental settings. Finally, the study’s interpretation of contingency factors is inherently influenced by the researcher’s analytical lens, which necessitates caution in extrapolating conclusions and calls for further research with complementary methods such as longitudinal studies or comparative cross-institutional analyses.

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