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Clapping Back at Coretax: Satire and Digital Accountability Claims on TikTok

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ABSTRACT

Digital tax reforms promise reliable services, yet promotional campaigns may become sites of citizen criticism. This study examines accountability-related discourse in TikTok reactions to Indonesia's "Tepuk Coretax" campaign. A non-participant, netnography-informed analysis audited 2,765 exported comments dated 6–7 October 2025 and retained 2,752 after documented exclusion of six empty entries, six commercial solicitations and one unrelated post. Pre-existing codes were normalized into six descriptive groups and supplemented with non-exclusive, rule-assisted text indicators. Among retained comments, 1,943 (70.60%) carried negative source sentiment labels and 58 remained unlabelled. Campaign criticism (36.92%), administrative friction (29.83%) and affective participation (25.84%) predominated. Sixty-four comments satisfied a strict rhythmic error-parody indicator, while the two most-liked comments accounted for 77.70% of all recorded likes. These patterns show how campaign imitation and reports of service burdens make institutional expectations visible, but they do not verify system failure, representative taxpayer opinions or completed government answerability. Digital tax communication should therefore be connected to reliable procedures and accessible complaint resolution.

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1. INTRODUCTION

Tax administration is increasingly mediated by digital infrastructures that make public obligations accessible through portals, identity systems, electronic forms and remote service channels. These infrastructures promise greater consistency, lower processing costs and more transparent administrative records. Their success, however, must be distinguished from their introduction. A taxpayer can be required to use a digital procedure without experiencing it as reliable or helpful. The distinction is central to understanding digital government because compliance-related interactions often occur under legal obligations rather than discretionary consumer choice. A broken transaction can therefore produce not only inconvenience but a perceived asymmetry: the citizen remains accountable for meeting the deadline while the state-operated pathway to fulfilment appears unavailable. Studies of technology-based tax mobilisation emphasise this dependence on institutional

capacity, implementation design and user readiness [1], [2].

Indonesia's Coretax system represents a consequential instance of this transition. Coretax is intended to integrate registration, reporting, payment and related tax-administration processes. Digital consolidation may simplify institutional workflows, yet the public encounters it through practical episodes such as activation, login, data entry, troubleshooting and recourse to a service office. The DeLone and McLean [3] model directs attention to system, information and service quality; technology-acceptance scholarship similarly highlights usefulness, effort and facilitating conditions [4], [5]. These frameworks explain why a platform can be strategically important to an institution while becoming contentious at the interface with users. Recent studies of Coretax, have concentrated on perceived usefulness, ease of use, service quality, socialisation and taxpayer compliance [6], [7]. Such approaches capture perceptions through formal constructs but reveal less about the ways citizens spontaneously perform dissatisfaction in public.

Digital-government research does not support an automatic connection between more sophisticated technology and greater institutional trust. Evidence concerning smart-government use in the United Arab Emirates [8], system quality in Indonesia [9], and Indonesian e-government maturity [10] points to variation across settings. A review of developing countries also identifies institutional reliability and digital literacy as relevant conditions [11]. Communication platforms can have contrasting trust associations [12], attract criticism of service problems [13], or enable formally visible but weakly responsive public outreach [14]. Together, these studies distinguish technological deployment, public voice, and meaningful institutional response.

The "Tepuk Pajak" or "Tepuk Coretax" campaign used a repetitive clapping format intended to make tax-system information memorable. Online audiences can invert such official messages, ridicule their presentation, or redirect attention toward unresolved administrative concerns. The case examined here concerns comments beneath a video uploaded by the media account @inilahcom, not by the Directorate General of Taxes (DJP). That distinction matters: the thread provides mediated public visibility, but an institutional feedback relationship cannot be assumed.

These interactions matter for accountability. Bovens [15] describes answerability as an actor–forum relationship involving explanation, questioning, judgement, and potential consequences. A media-hosted comment section can make criticism visible without imposing a verified duty to respond. Dialogic-accounting research similarly distinguishes publication from reciprocal engagement [16], while studies of online evaluation show that ordinary users can publicly assess institutional conduct [17], [18]. Here, accountability claim refers to a publicly expressed expectation of responsible action; completed accountability would additionally require evidence of institutional explanation or redress.

Prior Indonesian netnographies of tax discourse have examined public reactions to changes in value-added tax and debates about whether tax can be compared with zakat [19], [20], [21]. They establish that fiscal policy and moral legitimacy are contested in digital spaces. The specific nexus between a technological tax service, the aesthetic design of its promotional campaign and citizens' claims of institutional responsibility is less extensively explored in those studies. We therefore ask: How do commenters frame administrative difficulties, transform an educational campaign into a language of critique, and invoke standards of public accountability? Rather than measuring campaign effectiveness or asserting technical failure, the analysis examines the meaning and organisation of comments as situated digital expressions. The article develops a bounded account of three domains of public evaluation: reliable tax-service delivery, credible government communication, and fiscal-moral stewardship. Platform affect—sarcasm, rhythmic parody, emojis, and brief

reactions—is treated as a cultural means through which criticism may become recognisable, not as a fourth accountability domain. The aim is to interpret observed claims without confusing the comment corpus with a representative survey, a technical audit, or evidence of actual tax compliance.

2. LITERATURE REVIEW

Information-system success includes system, information, and service quality, user satisfaction, and perceived benefits [3]. For a tax service linked to statutory obligations, these are also questions of practical access and public responsibility: citizens must comply while the state must offer workable means of compliance. Citizens and officials may value different aspects of transparency [22], and digital procedures can generate learning, compliance, and psychological burdens [23]. Evidence on AI-assisted tax enforcement additionally suggests that explanations do not necessarily repair perceptions of procedural unfairness [24]. Thus, digital service quality cannot be reduced to the visibility of an interface.

Tax compliance scholarship distinguishes voluntary cooperation supported by institutional trust from enforcement-oriented compliance [25]. The present research does not measure tax payments; it examines the rhetorical extension of perceived service problems into suspicions about fiscal management. Studies of municipal transparency perceptions [26] and digital literacy as a condition for e-government trust [27] illustrate why perceptions, attitudes, and verified institutional outcomes must be distinguished. An online accusation is evidence of expressed distrust, not corroboration of wrongdoing.

Bovens's [15] actor–forum framework and the literature on dialogic accounting distinguish citizens' capacity to question from institutions' obligations to answer [16], [28]. Research on open government in Oman [29], participation-oriented Chinese platforms [30], digital divides in European e-participation [31], and engagement in China [32] underscores the contextual nature of participation and trust. A media account permits public judgement but does not establish DJP participation, responses, or consequences. The case is consequently conceptualised as media-mediated accountability claims, not fulfilled answerability.

Netnography interprets online interactions as culturally situated expressions rather than decontextualised opinion units [33], [34], [35]. On TikTok, rhythms, emojis, abbreviated language, and rhetorical questions can perform criticism. Platform-mediated re-signification is used here as a limited interpretive heuristic: an identifiable official form is retained, its message is inverted, and the revised form targets an institutional practice or claim. These criteria identify a mechanism of expression in the documented examples; they do not establish a new causal theory of digital participation.

An explicit accountability demand is distinguished from an issue-oriented comment by three criteria: reference to an identifiable institution or service, an evaluative standard (such as reliability or justifiable expenditure), and a request or implicit expectation of explanation or remedy. Because the initial single-label coding does not systematically record all three criteria, projected theme counts are reported as issue categories, not as a verified count of explicit accountability demands.

3. METHODS

An interpretive, non-participant netnography-informed analysis was conducted using 2,765 comment-level records exported from a public TikTok video on the media account @inilahcom concerning "Tepuk Coretax" (video ID 7557958553273748743). The observed comment dates were 6–7 October 2025. The spreadsheet included comment text, posting time, likes, optional reply counts, and previously assigned sentiment and first-order code labels. Two coding-file versions carried identical texts, timestamps and interaction data, but differed in 18 code labels and in whether 61 expression comments had a neutral or missing sentiment label. The version in which these 61 labels were missing

was treated as the baseline rather than imputing neutrality.

3.1 Sampling frame, data cleaning and units

An auditable, conservative eligibility screen excluded six empty comments, six unrelated commercial solicitations and one clearly unrelated advisory post. This retained 2,752 records from the 2,765 exported rows. No fully identical records existed when account, text, time and engagement were considered together. Two same-account repeated comments at distinct timestamps were retained as separate acts of participation rather than being removed as duplicate records. The analysis unit is one comment, not one verified taxpayer. The corpus includes 2,682 distinct account identifiers, but identities, taxpayer status and whether alleged Coretax difficulties were firsthand cannot be established. Of 2,752 retained records, 605 lack a populated reply-count field, so a blank is not assumed to mean zero.

Table 1. Reproducible Selection of Comment-Level Records and Available Annotations

Measure / stage	Number	Denominator or interpretation
Initial exported records	2,765	All exporter rows
Empty comments excluded	6	Comment text missing or blank
Unrelated commercial solicitations	6	Selling goods or services; repeated offers identified
Clearly unrelated advisory post	1	Entirely off-topic content
Eligible comments	2,752	99.53% of exported records
Negative; neutral; positive; unlabelled	1,943; 727; 24; 58	Provided sentiment labels (N = 2,752)
Distinct account identifiers; missing replies	2,682; 605	Identifiers are not verified taxpayers; replies blank = missing

Source: Processed primary data (2026)

The alternative total of 2,759 comments corresponds exactly to 2,765 exported records minus six blank texts. A previously stated final total of 2,748 would require four additional exclusions beyond the 13 independently justified here; these exclusions cannot be verified under the stated conservative rule. The analysis therefore uses N = 2,752 throughout. The source-coded negative fraction and thematic proportions are not comparable with earlier denominators unless both eligibility criteria and label versions are held constant.

3.2 Analytic strategy

First-order labels were standardized across case differences, spelling variations, and closely synonymous source codes, yielding twelve reporting codes: sarcasm (861), error criticism (821), expression (377), reaction (334), campaign rejection (82), corruption (78), questions (73), mockery (65), support (30), budget (23), not useful (4) and poor recall (4). The twelve codes exhaust the retained corpus. The normalization maps originally separate "Ide Konyol" and "Himbauan" labels into campaign rejection but does not assert that the original codes were independently validated or reliably assigned by multiple coders. These codes were mapped into six mutually exclusive descriptive themes for transparent comparison.

A second, non-exclusive layer independently screened the comment texts with explicitly documented lexical rules. Indicators identified apparent service-friction language (an error/problem expression paired with relevant technical context), references to the campaign form, terms of fiscal scrutiny, possible procedural-help requests, repeated error phrases combined with clapping cues, and symbolic or tagging-only reactions. A comment could trigger several indicators

simultaneously. These rules are reproducible and allow examination of topical/rhetorical overlap, but lexical matches are not substitutes for full contextual reading, formal sentiment validation or independent intercoder reliability.

Three analytic procedures were applied: (i) record-level screening and comparison of coding-file versions; (ii) normalization of source annotations followed by transparent non-exclusive lexical indicators; and (iii) interpretive review of identifiable comment examples, including high-engagement parodies, reported service-channel difficulties, rhetorical questions and peer suggestions. Each exclusion and flag is documented in an anonymized row-level audit, while illustrative excerpts are paraphrased to reduce searchability. No platform-wide technical status, source of an allegation or institutional response was independently verified.

Results are reported as counts, within-corpus proportions, category overlaps and descriptive engagement distributions. No population confidence interval or random-sample significance test is used for this bounded, self-selected conversation. The pre-existing sentiment labels are descriptive annotations, not an independently validated classification of sarcasm. Because 605 reply fields are blank, reply totals are cited only for records with observed numbers. Likes measure recorded platform interaction, not the truth of a comment, collective agreement or the prevalence of a technical fault.

3.3 Reflexivity, credibility and ethical safeguards

The observed post belongs to a media outlet rather than DJP. Editorial framing, TikTok recommendation processes, repeated performances of a joke, and self-selection may affect which comments are visible and what receives attention. Row-level access now permits direct checking of the export, exclusions, timestamps and first-order annotation discrepancies, but the original annotation process and independent coder agreement remain undocumented. Keyword-derived indicators can contain both false positives and false negatives, especially in humorous Indonesian vernacular. These limits are retained explicitly in the interpretation. Evidence on citizen–administration communication platforms, dashboards and open-data feedback mechanisms shows that visibility and institutional response architecture are distinct design questions [36], [37], [38].

The study analyses publicly available digital traces without contacting commenters. Usernames, nicknames, profile information, and exact personal timestamps are excluded from reported tables and supplementary analytic extracts; account mentions are masked in the researcher-only audit. Potentially traceable comments are paraphrased, and allegations of corruption or expenditure are never presented as established facts. The suitability of redistributing a full row-level text dataset, and any institutional ethics determination, require confirmation before public archiving.

Data availability. An anonymized researcher audit contains row identifiers, cleaning decisions, normalized source annotations, and reproducible indicator flags. It is intended for restricted scholarly verification rather than public redistribution of potentially searchable comments. The original identified exporter file remains under researcher control. The available data do not include DJP technical incident logs or institutional response histories.

4. RESULTS AND DISCUSSION

Among the 2,752 retained comments, existing spreadsheet sentiment labels identified 1,943 negative (70.60%), 727 neutral (26.42%) and 24 positive (0.87%) entries; another 58 (2.11%) had no sentiment label (Figure 1). These 58 records were left missing

rather than automatically classified as neutral. The alternative coding-file version assigned them neutral, illustrating sensitivity to annotation completeness. No inference about national taxpayer attitudes or technical Coretax performance follows from these pre-existing labels. Particular caution is warranted because a joke or emoji may not carry a single stable sentiment.

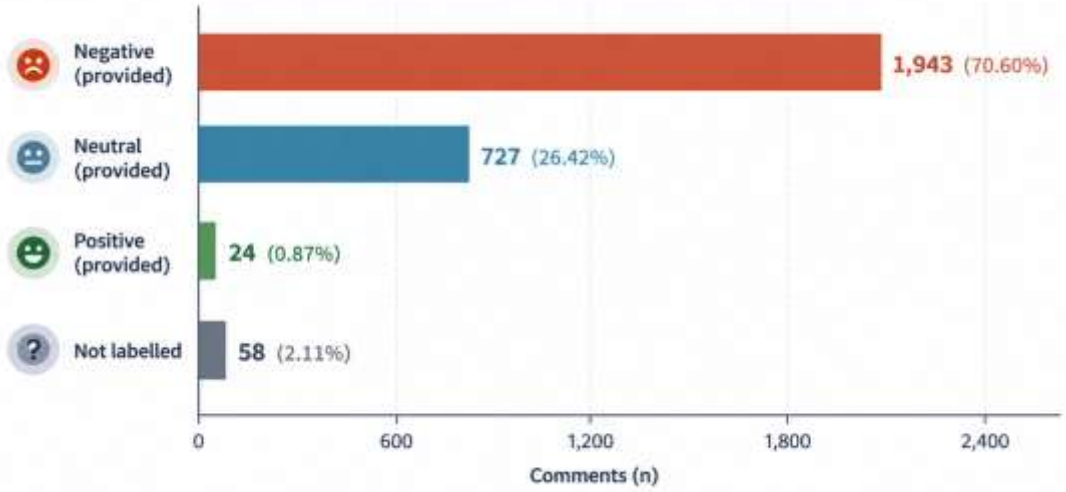


Figure 1. Distribution of Source-File Sentiment Annotations in the Retained Corpus (N = 2,752)
Source: Processed primary data (2026).

4.1 Open codes and aggregate pattern

The twelve standardized primary labels are summarized in Figure 2. Sarcasm (861) and error criticism (821) together cover 1,682 records (61.12%) under source coding, whereas support accounts for 30 (1.09%). Expression (377) and reaction (334) together represent 711 records (25.84%), many of them highly abbreviated. Each comment still has one original primary label, even when the wording combines technical criticism with humour. The figures describe coding decisions, not distinct individuals or independently verified grievances.

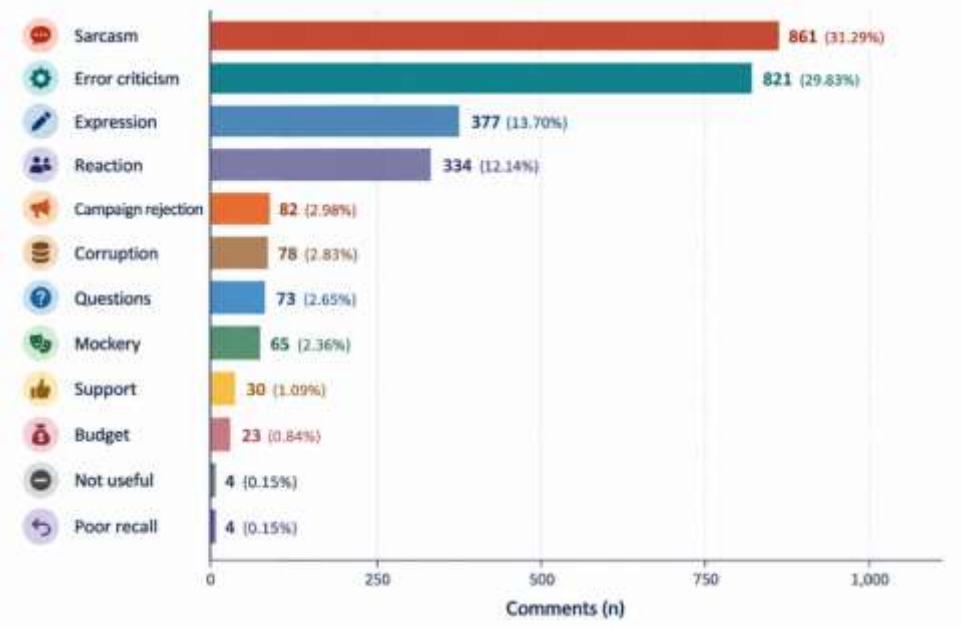


Figure 2. Retained First-Order Source Codes Following Normalization of Spelling and Related Labels.
Source: Processed primary data (2026).

The source coding mixes issue, rhetorical mode and interactional function, so the categories cannot be interpreted as independently measured attitudes. The lexical re-screen identifies 465 comments containing a conservative service-friction pattern, 470 referring to campaign form, 118 containing fiscal-scrutiny expressions, 46 carrying a possible procedural-help cue, and 319 that become symbolic/tag-only after account mentions are removed. Indicators are non-exclusive: 83 comments contain both a service-friction pattern and a campaign-form reference. These rule-based counts supplement rather than replace contextual interpretation and should not be treated as definitive counts of firsthand service complaints.

4.2 Distribution of the six axial themes

Figure 3 shows six descriptive themes projected from normalized source codes: campaign criticism (1,016; 36.92%), administrative friction (821; 29.83%), affect and participation (711; 25.84%), fiscal stewardship (101; 3.67%), questions/information (73; 2.65%), and support/solutions (30; 1.09%). The three institutional concern domains encompass 1,016 communication-coded, 894 service/question-coded, and 101 fiscal-coded comments, totaling 2,011 (73.07%). This is the size of issue-oriented source categories, not an independently verified count of accountability demands. The other 741 comments form the affective/participatory context and a limited contrast of possible support.

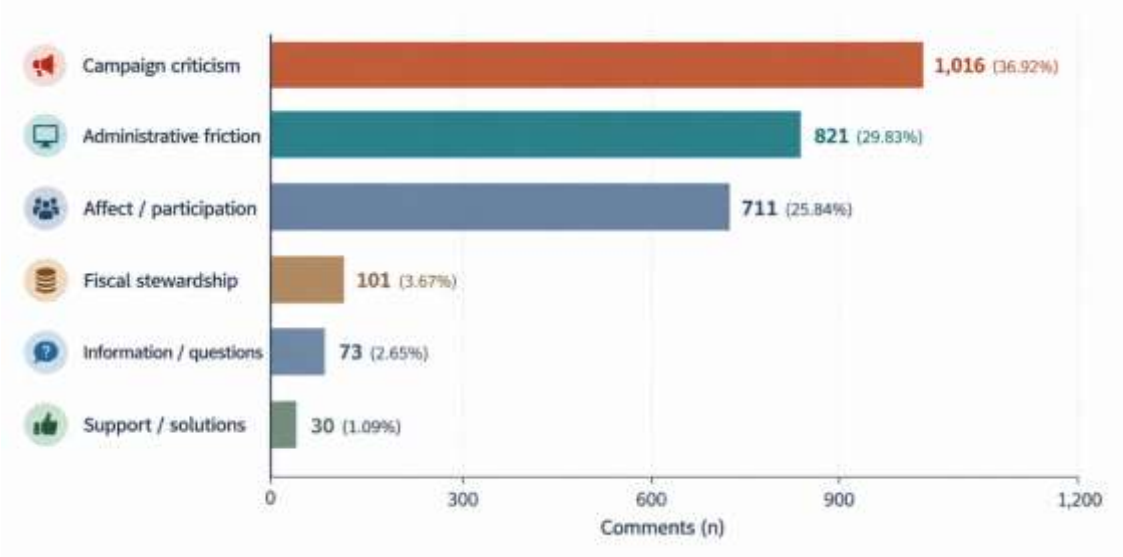


Figure 3. Six Themes Projected from Normalized Source Coding (N = 2,752)
Source: Processed primary data (2026).

Table 2. Source-Code Projections into Descriptive Themes and Potential Accountability Concerns

Axial theme	Code sources	n (%)	Interpretation
Campaign criticism	Sarcasm; campaign rejection; mockery; poor recall; not useful	1,016 (36.92)	Communication-related concerns
Administrative friction	Error criticism	821 (29.83)	Service-related concerns
Affect and participation	Reaction; expression	711 (25.84)	Platform-cultural context
Fiscal stewardship	Corruption; budget	101 (3.67)	Fiscal-moral concern
Information and questions	Questions	73 (2.65)	Mixed rhetorical and practical inquiries
Support and solutions	Support	30 (1.09)	Ambiguous acceptance / peer assistance

Source: Processed primary data (2026).

The categories in Table 2 organize observable topics, rather than claiming that every message demands institutional explanation. A stricter accountability reading requires an actor or practice, a normative service or stewardship standard, and a request or expectation of a response. The primary source codes lack separate flags for these elements. Accordingly, the total of 2,011 denotes possible accountability-relevant issue categories; no unsupported estimate of explicit accountability demands is reported.

Table 3 connects selected row-verified comment examples to their observable engagement and interpretive limits. Cases illustrate rhetorical mechanisms and service narratives, not a random qualitative sample. Crucially, reply counts absent in the export are displayed as missing rather than converted to zero.

Table 3. Row-Verified, Anonymized Illustrations of Reported Experiences and Rhetorical Practices

ID	Anonymised paraphrase	Likes / replies	Interpretive limit
R0001	Repeated claim of errors performed with clapping emojis	19,923 / 213	Rhythmic criticism; not evidence of verified technical faults
R0002	Questioning officials' use of clapping to communicate public policy	14,924 / 119	Message popularity is not population agreement
R0007	Described being directed between an office and online processing	527 / —	Reported channel loop; reply count missing
R0004	Speculative remark about campaign expenditure	1,652 / 23	Unverified suspicion, not audited financial data
R0011	Rhetorical question about accessibility of clapping performance	346 / —	Rhetorical challenge; reply count missing
R0274	Suggested trying a different web browser	0 / —	Peer suggestion; reply count missing and effectiveness unverified

Source: Processed primary data (2026).

Notes. Likes and observed replies refer to the dataset extraction, not current platform totals. A dash indicates a missing reply value, not zero. Comments are paraphrased and no commenter identifier is disclosed.

4.3 Campaign delegitimation: reversing the promotional script

Campaign criticism is the largest projected theme (1,016; 36.92%). It includes sarcasm (861), campaign rejection (82), mockery (65), poor recall (4), and assessments of limited usefulness (4). Its heterogeneous codes suggest that playful criticism and objections to the institutional communication style are more readily visible than detailed statements of campaign acceptance. The strongest illustrative cases question public bodies' reliance on clapping formats or turn campaign wording into a joke about reported service errors.

The mechanism of platform-mediated re-signification is especially visible where participants retain the clapping rhythm but substitute a complaint about repeated errors. The rhetorical question about government clapping formats received 14,924 likes and 119 replies. These figures indicate interaction around one message, not a vote by all users. The comparison made in such comments is between an approachable official performance and a perceived failure to address administrative concerns.

An independent lexical screen found 64 retained messages that repeated a variant of "error/eror" at least twice and also contained a clapping emoji, "prok", or "tepuk". This is a conservative, reproducible lower-bound indicator of rhythmic error parody; many other jokes and ironic expressions fall outside it. The observed mechanism therefore has some comment-level replication, but the indicator does not imply that those 64 messages originated from distinct people or reported independently verified failures.

Parody does not require actual personal experience with Coretax. TikTok users may quote another comment, perform a recurring joke, or seek attention within platform culture. Although the systematic flag provides a narrow operational trace of the motif, the data do not support claims about imitation networks, persuasive effects or overall changes in institutional trust.

4.4 Digital administrative friction: the gap between channels and obligations

Digital administrative friction comprises 821 source-coded comments (29.83%), including reports or allusions to errors, registration difficulties, login problems and unsuccessful help-seeking. One rhythmic complaint drew 19,923 likes and 213 replies; another described being redirected between a physical tax office and an apparently unusable online system (527 likes, reply field missing). The latter illustrates a possible administrative channel loop, in which a digital-first process shifts rather than resolves the burden of completing a legally required task. Such remarks cannot establish Coretax's actual failure rate.

The secondary lexical axis identified 465 comments with conservative service-friction markers across all themes; 432 occurred inside the 821-comment administrative-friction source category. The remaining source-coded entries may use different vocabulary or may reflect broad initial coding, while lexical matches outside the group illustrate interpretive overlap. Technical reliability, information clarity and feasible escalation are relevant service standards in established information-system scholarship [3], [5], but the records do not establish which alleged incidents were reproducible. Comparative studies of e-government service quality, trust, accessibility and continuance also support distinguishing successful task completion from technology adoption [39], [40], [41], [42]; none directly validates these Coretax complaints.

The institutional standard implied by these comments is the availability of a workable route to fulfil a public obligation: reliable digital processing, clear procedures, and

accountable human assistance when exceptions arise. Where digital interaction is expected, referral to an inaccessible portal is insufficient redress. The theme captures publicly reported friction, not verified evidence that all tax-service channels failed.

4.5 Affective participation: circulation without full propositional claims

The projected affect-and-participation category includes 711 comments (25.84%): 334 reactions and 377 expressions. Independent inspection identified 319 retained messages containing only symbols, emojis, or user tagging after masking handles. Such messages may index laughter, sharing, ridicule, encouragement or mere attention. Among the retained records, 58 expression comments have no sentiment annotation, while many other expressive messages were labelled neutral; therefore neither the entire 377-expression category nor the 319-symbolic subset can reasonably be assigned a single attitude.

The audience's brevity and symbolic activity are characteristic of a short-video environment, but the data offer no causal evidence of how TikTok recommendation systems spread the criticism. Descriptive likes are exceptionally concentrated: 2,490 comments (90.48%) have zero recorded likes, and just the two most-liked entries contribute 77.70% of the 44,848 observed likes. An information-presentation experiment in another setting [43] cannot by itself explain these interactions. Engagement is therefore interpreted as visibility concentrated in a few performances, not as population consensus.

One example distinguishes criticism of the software from blame directed at every tax employee, illustrating moderation within the critical conversation. Such minority nuances prevent interpretation of the thread as unanimous opposition. Neither the emotional reactions nor the frequency of support codes can be converted into a reliable measure of individual attitudes.

4.6 Fiscal-moral concerns: moving from service grievance to public trust

Fiscal-stewardship concerns comprise 101 primary-coded comments (3.67%): 78 labelled corruption and 23 labelled budget. A separate keyword screen identifies 118 messages containing terms of corruption, budget or large expenditures across source categories. The difference illustrates why substantive fiscal vocabulary and exclusive source labels should not be equated. A speculative campaign-cost remark received 1,652 likes and 23 replies. The figure mentioned by that commenter was not verified and cannot be treated as evidence of real expenditure.

Fiscal suspicion broadens the object of public evaluation from a tax interface to the perceived stewardship of public money. Kirchler et al.'s [25] trust-based framework helps explain the relevance of this language to fiscal legitimacy, but the present evidence does not measure compliance or demonstrate a decline in trust. Comments alleging excessive budgets or corruption remain unsupported claims of commenters, not verified expenditures or wrongdoing.

4.7 Information needs, rhetorical questioning and limited support

The source questions category contains 73 comments (2.65%), encompassing both rhetorical challenges and requests for help with activation, login or registration. Across all themes, 46 comments met a strict lexical screen for a question/help cue together with a procedural anchor. This indicator can still include irony, so it is not a validated total of formal customer-service tickets. The distinction matters: practical uncertainty calls for actionable assistance, whereas rhetorical challenges invoke standards of institutional justification. No evidence in this dataset shows whether DJP answered either kind of message. Studies of digital

administrative accountability similarly distinguish accessible online interfaces from effective institutional redress [44].

Support or solutions were the primary labels for 30 comments (1.09%); only 17 of these also carried an existing positive sentiment label. Some encouraged the campaign or offered peer advice, including a browser recommendation, but others could be joking. Their scarcity within this thread is not an estimate of campaign approval in the wider population. Peer assistance demonstrates visible attempts to help, yet the dataset cannot establish whether the suggested measures worked or substituted for official support.

The comments can help identify issue categories—error reports, procedural questions, rhetorical criticism, or allegations about spending—without showing whether institutions acted upon them. This is a distinction between issue visibility and a complete complaint-resolution pathway.

4.8 Integrative discussion

Taken together, the row-level observations show that criticisms of a mandatory digital service and an associated public campaign frequently coexist in a highly unequal attention economy. The first-order source coding situates 2,011 comments in potentially accountability-relevant topic groups; independent overlapping indicators trace 83 comments that combine an explicit service-friction expression with a campaign-form reference. These findings strengthen the argument that promotional form can become a medium for evaluating public-service obligations while stopping short of classifying every negative post as an accountability demand.

Competing explanations remain credible. A clapping/error phrase may be copied for entertainment, media framing may prime hostile interpretation, and prior distrust may be activated without direct Coretax use. Repeated submissions from the same account cannot be equated with duplicate export records, nor can concentrated likes establish how individual viewers interpreted a joke. Conversely, explicit descriptions of unsuccessful office–online referrals and practical tax-system questions provide a more concrete basis for discussing perceived service burdens. Neither type independently verifies a technical event or official response.

a. Accountability claims without completed answerability

The actor–forum distinction clarifies what the comment data can and cannot establish. Communication-coded, service-coded and fiscal-coded categories contain 2,011 comments, but this sum is not a measured population of explicit demands for official explanation. Bovens's [15] framework also requires attention to whether the institution was obliged to answer and whether its response could be evaluated. Those conditions are not visible in a media-hosted TikTok comment export. Research connecting complaint logs with subsequent administrative documents [45] illustrates the separate evidence required to demonstrate institutional follow-through.

The media-hosted setting makes this boundary consequential. Expressions beneath @inilahcom content address a public audience rather than an official DJP complaint system. Both the publisher's framing and the platform's entertainment norms could privilege witty, high-engagement messages over detailed case evidence. That dynamic is consistent with the documented 77.70% concentration of likes on two comments; it does not demonstrate that DJP ignored

the thread or that the quoted views reflect distinct taxpayers.

b. The campaign's form as an accountability resource

The repeated clapping structure supplied a recognizable device for counter-messaging. Sixty-four comments met a strict error-plus-rhythm lexical pattern, providing a traceable instance of message-form appropriation rather than merely asserting that parody occurred. The mechanism is a bounded interpretive observation, not a new universal law of digital accountability. Effective complaint resolution also depends on institutional coordination beyond the public availability of communication channels [46], [47].

Digital slogans may assist collective identification [48], but a comment-level export does not trace who copied whom or whether exposure changed attitudes. The co-presence of 83 service-and-campaign lexical overlaps shows that both frames sometimes inhabit the same message; it is not evidence of a chronological movement from technical complaint to distrust. This distinction between co-occurrence and causation is essential when explaining platform-mediated meaning.

c. From information-system quality to public-service reciprocity

When citizens must complete legal obligations through a digital interface, the adequacy of recovery pathways becomes part of the public-service obligation. The available text contains examples of unsuccessful attempts to move between online processing and physical assistance. Of the 465 service-friction lexical matches, 83 also refer to campaign form, indicating that administrative problems and promotional communication can be criticised in the same sentence. Cross-national digital-government survey findings [49] provide relevant context, not direct Coretax effect estimates. The study therefore demonstrates discourse about reciprocal obligations, not actual system-error incidence or tax-compliance effects.

d. Fiscal trust as a spillover frame, not an outcome measure

The 101 fiscal-themed source labels and 118 fiscal-vocabulary matches suggest that budget and corruption frames were present but far less frequent than communication and service criticism. Such comments can invoke fiscal legitimacy [25], [50] without demonstrating that actual expenditure was excessive or that public trust declined. The conceptual pathways in Figure 4 accordingly depict interpretive possibilities rather than individual-level causal transitions.

The discussion thus separates three evidentiary levels: the comment's observable linguistic form, the institutional standard that the comment plausibly invokes, and independently documented institutional performance. Only the first is directly illustrated; the second is an argued interpretation; the third lies outside this dataset. Keeping these levels apart avoids converting political speech into evidence of public-sector misconduct.



Figure 4. Interpretive Framework for Platform-Mediated Accountability Claims (Not a Causal Test)
Source: Conceptual synthesis.

Figure 4 summarizes how perceptions of service reliability, public campaign form and fiscal stewardship can be recombined through platform communication into accountability-oriented judgments. The arrows are interpretive, not causal: neither the chronological development of individual attitudes nor official institutional follow-through was observed.

e. Managerial implications and limitations

Public agencies may use social listening as an additional signal of service problems while preserving equitable formal complaint access. Potential practices include separating technical incidents from rhetorical challenges, publishing clear service-status information, and ensuring that unsuccessful online transactions have an accessible escalation route. A campaign response grounded in specific assistance would more directly address documented user questions than repeated promotion. These implications are proposals; their effects on public trust, adoption, or compliance were not evaluated here.

This case is limited to one media-account post over two calendar days, and 2,752 posts do not represent 2,752 independent taxpayers. The exclusion count is reproducible, but the earlier figure of 2,748 cannot be recovered without four further unverified exclusions. Source-code assignments were not originally accompanied by a coding manual or independent agreement statistics. The lexical indicators are reproducible but capture only narrow expressions and remain sensitive to Indonesian colloquialisms and irony. Engagement is dominated by a small number of remarks, while 605 reply fields are blank. The data cannot verify alleged Coretax failures, misconduct, taxpayer compliance effects or DJP responses; any ethics determination and data-sharing permission require author confirmation.

5. CONCLUSION

The re-examined TikTok export contains 2,752 eligible comments, of which 1,943 carried pre-existing negative sentiment labels and 58 lacked sentiment annotations. The most common projected source-code themes were campaign criticism (1,016; 36.92%), administrative friction (821; 29.83%) and affective participation (711; 25.84%). Independently screened comment text identified 64 strict rhythmic error parodies and 83 cases where service-friction and campaign-form indicators co-occurred.

These observations substantiate a bounded mechanism whereby a promotional rhythm can become a vehicle for judging administrative responsibilities, without establishing technical failures, representative attitudes or completed institutional answerability. Extreme concentration of likes also cautions against equating viral prominence with broad agreement.

Digital tax reform benefits from reliable transaction pathways, clear assistance and accountable handling of substantiated complaints. Future work linking comments to verified incidents, individual coding assessments, and institutional response histories could determine whether visible criticism produces actual administrative learning.

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