ABSTRACT
The increasing influence of social media has necessitated the exploration of effective communication strategies in various sectors. This research investigates the application of sharia-based communication ethics in providing information services through social media, focusing on their impact on community engagement and local tax administrators. The study employs a mixed-methods approach, combining qualitative interviews with social media analysis to understand the effectiveness of qaulan balīgha, qaulan syadīda, qaulan layyina, qaulan karima, qaulan ma’rifā, and qaulan masyū’ra communication ethics. Results indicate that while targeted and communicative models (qaulan balīgha) are utilized, user engagement remains low. Transparent communication (qaulan syadīda) enhances public trust, while respectful and kind communication (qaulan layyina and qaulan karima) fosters positive interactions. Furthermore, clear and easy-to-understand communication (qaulan ma’rifā and qaulan masyū’ra) facilitates smooth information delivery. These findings suggest that adopting these communication ethics can improve information dissemination and public engagement on social media.

Keywords: Islamic Communication Ethics, Information Services, Social Media

ABSTRAK
Pengaruh media sosial yang semakin meningkat telah mengharuskan eksplorasi strategi komunikasi yang efektif di berbagai sektor. Penelitian ini menyelidiki penerapan etika komunikasi berbasis syariah dalam penyediaan layanan informasi melalui media sosial, dengan fokus pada dampaknya terhadap keterlibatan masyarakat dan pengelola pajak daerah. Penelitian ini menggunakan pendekatan metode campuran, menggabungkan wawancara kualitatif dengan analisis media sosial untuk menjabarkan efektivitas etika komunikasi qaulan balīgha, qaulan syadīda, qaulan layyina, qaulan karima, qaulan ma’rifā, dan qaulan masyū’ra. Hasil penelitian menunjukkan bahwa meskipun model komunikasi yang terarah dan komunikatif (qaulan balīgha) digunakan, keterlibatan pengguna tetap rendah. Komunikasi yang transparan (qaulan syadīda) meningkatkan kepercayaan publik, sementara komunikasi yang sopan dan ramah (qaulan layyina dan qaulan karima) mendorong interaksi positif. Selain itu, komunikasi yang jelas dan mudah dipahami (qaulan ma’rifā dan qaulan masyū’ra) memfasilitasi penyampaian informasi yang lancar. Temuan ini menunjukkan bahwa mengadopsi etika komunikasi ini dapat meningkatkan penyelarasan informasi dan keterlibatan publik di media sosial.

Kata Kunci: Etika Komunikasi Islam, Layanan Informasi, Media Sosial
INTRODUCTION

Information derived from revelation, namely the Qur’an and Hadith, has its origins with the Prophet Muhammad, who served as the explicator of the Qur’an. These two sources are recognized and trusted as the primary and accurate sources of information. Additionally, scholars represent another source of information, which can be divided into two categories: first, personal ideas or concepts that can be transformed into information; second, opinions or thoughts that can be processed into information yielding scientific knowledge (Zaenuri, 2021).

In the era of globalization, the advancement of information technology plays a pivotal role in human life. Consequently, information technology has also brought changes in the dissemination of information. Nowadays, information is electronically transmitted via the Internet (Zakki, Falani Achmad, Setiawan Eman, 2016).

According to Jalaluddin Ramat, understanding the audience is not about deception but rather about empathy and attempting to grasp reality from their perspective, negotiating together, and mutually admiring each other’s humanity. The essence of communication ethics provides a foundation for behavior in establishing norms for both individual and group attitudes in communication. Ethical communication in Islamic teachings is referred to as a principle or style of speech.

Dahlan an Syihabuddin posits that the Qur’an outlines a communication model that can be classified as a form of ethical communication according to Islamic law, with six communication principles that, if properly adhered to, will result in effective information dissemination. This principle serves as a behavioral value standard between the communicator and the communicatee in interactions through social media, participating in the effort to propagate information to the public (Marwah, 2021).

In the context of governmental development, the dissemination of information through media becomes a service that facilitates the functioning of the government and represents an innovation and effort in modern society that aligns with religious norms and values. The Regional Revenue Agency of East Kalimantan Province, as a part of the government serving the community in motor vehicle tax payments, has the primary duty of administering regional government affairs in the field of regional taxation, levies, and other receipts, budgeting funds, planning, training, revenue, and control (Tentang Bapenda–BAPENDA, n.d., Https://Bapenda.Kaltimprov.Go.Id/Tentang-Bapenda/, Accessed February 24, 2022, n.d.).

The Regional Technical Implementation Unit for Regional Tax and Retribution Services (UPTD PPRD) in Samarinda, commonly referred to as the One-Stop Administration System (SAMSAT), conducts the registration, inspection of motor vehicles, tax settlement, transfer of vehicle ownership rights, and settlement of mandatory contributions for traffic accident funds and road transport accidents in an integrated and structured manner within the SAMSAT office environment.
Similar to the research conducted by Ihsani (2020), which explores the implementation of Islamic communication ethics in the social actions of netizens on Twitter, it is evident that the application of Islamic communication ethics can significantly prevent the misuse of social media. In line with this, Yusuf’s (2020) research highlights several principles of Islamic communication ethics in social media use, including qaulan ma’rūfan, qaulan karīma, qaulan masyū’ra, qaulan balīgha, qaulan layyina, and qaulan syadīdan. These concepts, when applied to social media usage, also incorporate practices such as greetings (salam), goodness (ma’ruf), and verification (tabayyun), which can effectively minimize the spread of hoaxes and sensitive issues. This aligns with Nurhaliza’s (2020) findings, which indicate that the majority of social media users do not adhere to ethical standards, resulting in the dissemination of negative information.

Based on the aforementioned discussion, the researcher is keen to delve deeper into the study of Islamic communication ethics to clearly, realistically, and effectively understand its application in information services through social media at SAMSAT Samarinda. This study will focus on the use of motor vehicle information monitoring systems in tax services and other information in accordance with Islamic teachings, with the aim of enhancing the regulation of information services and monitoring for the public regarding tax settlement awareness.

**RESEARCH METHOD**

The research employs a descriptive method, which involves detailing an event to gain an understanding of the phenomena occurring within the research object (Moelong, 2019). The focus of this study is directed towards the Ethics of Islamic Communication at the Samarinda Samsat office in their social media information services. There are two main data sources in this research: (1) primary data sources, which include service users, officers, and the management of the Samarinda Samsat office, and (2) secondary data sources, derived from documents available at the Samarinda Samsat office, its social media accounts, reference books, and journals relevant to this research.

Data collection techniques refer to the procedures employed to gather or collect data as efficiently as possible, followed by processing and analyzing it in accordance with research methodology parameters. The three methods utilized in this research for data collection are: 1) Interviews, involving taxpayers, service data processing officers, and key informants from the leadership of the Samarinda Samsat office; 2) Observations, concerning the Ethics of Islamic Communication at the Samarinda Samsat office in their social media information services; 3) Documentation, through written reports on social media accounts and information portals. The researcher uses Miles and Huberman’s interactive analysis technique (F, 2013), which essentially consists of three components: data reduction, data display, and drawing and verifying conclusions.

**RESULTS AND DISCUSSION**

Communication Ethics

Originating from the German word “ethike,” which has been absorbed into English as “ethic,” it denotes actions based on
morality or aligned with the moral standards recognized by a specific society, or adjusting behavior according to the norms of a particular profession. According to the Great Dictionary of the Indonesian Language (KBBI), ethics is the science of distinguishing between good and bad, encompassing rights and obligations to be moral (Marwah, 2021).

Sobur argues that the goodness or badness of an attitude is based on moral values and principles, which serve as general guidelines in determining the appropriateness or inappropriateness of human behavior. Kenneth E. Andersen, meanwhile, explains that ethics is a study related to values and their foundational applications. It concerns questions about what constitutes good or bad and how it should be addressed (Marwah, 2021).

The word “communication” in English derives from the Latin “communicatio,” commonly used to describe human skills in assigning labels and specific symbols, or clarifying relationships between individuals. The term “communication” originally comes from two Latin words: “com” (from “cum,” meaning “with” or “together with”) and “unio” (from “union,” meaning “unity”). Thus, communication describes “to unite with” or “to be together with.” Etymologically, communication stems from “communicatio,” which in turn comes from “communis,” meaning “common” or “shared,” referring to shared meaning or understanding (Marwah, 2021).

Islamic values taught in Islamic communication encompass all aspects of Islamic teachings, including faith (aqeedah), law (sharia), and ethics (ihsan). According to Abuddin Nata, communication ethics are based on intellect and philosophy to evaluate, decide, and determine whether human actions are good, bad, or noble. These actions are intended to discuss whether they are honorable or not, and they relate to the process of sending and receiving messages from one person to another (Muslimah, 2017).

To complement the definitions outlined above, it can be explained that communication ethics in our daily lives as Muslims are closely related to the character and behavior of a communicator. Thus, the researcher concludes that it serves as a guideline for communication practices imbued with Islamic values, particularly relevant in the context of disseminating information in the digital age (Rafinita, 2021).

First, Information Media. Media encompasses various forms and channels used to deliver news and messages. Media represents all entities that convey or transfer messages containing information between the sender and the receiver. The term “media” is derived from the Latin word “medius,” meaning “middle.” In Indonesian, the word “media” translates to “medium” or “between.” Therefore, media can also be interpreted as the forms and channels utilized in the process of presenting information. From the aforementioned explanation, it can be concluded that media constitutes various forms and channels employed in the transmission of information and messages (Prasetyo, 2019).

According to Turban, information is data that is organized to have meaning and value for its recipient. Hartono defines information
as data that has been processed into a more useful and meaningful form for the receiver. Based on these explanations, the researcher concludes that information is the result of processed data that is meaningful and valuable to the recipient.

Generally, information media are tools for gathering information and organizing it into useful material for the information recipient. Through information media, the public can find existing information and connect with one another. The concept of information is a collection of data organized into a more useful and meaningful form for the recipient. Without information, systems would not function smoothly and could eventually come to a halt. Organizations without information will neither continue nor operate (Sasmita, 2015).

Second, New Media. In the field of communication, social media is considered part of new media. Flew describes new media as forms that combine the three Cs: computing and information technology (IT); communication networks; digitized media and information content. Power and Littlejohn describe new media as a new period in which interactive technologies and network communications, particularly the internet, transform society (Prasetya, 2021).

The strength of new media is characterized by computer-mediated communication technology, which allows for the rapid and easy acquisition of information from the internet and the convenience of access available anywhere without a computer. Information can be accessed from smartphones, Android devices, and tablets. The nature of the network involves network-to-network connections that connect to the internet using applications linked to the internet connection. YouTube, for instance, is not only for listening to and watching videos and audio but also for actively responding, being highly interactive as determined by the response. Speed and frequency of presentation. Interactive media is termed interactive because it contains audiovisual elements (including animation) and is designed to actively engage user reactions (Gustam, 2015).

According to Nasrullah, the characteristics of social media are: (1) Network. Social media has the characteristic of social networking; (2) Information. Information is a fundamental element of social media; (3) Archive. Archives change the way information is produced, accessed, and stored; (4) Interactivity. Users can connect with each other and with content producers; (5) Simulation of society. Social media users can be considered netizens; and (6) User-generated content. All content is owned and based on contributions from users or account owners (Sukrillah, 2018).

Third, the Concept of Service. According to Article 1, Number 25 of the 2009 Public Service Law of the Republic of Indonesia, public service means a series of activities aimed at fulfilling service needs based on legislative regulations for all citizens, in the form of goods or services provided by public service providers (“Undang Undang No 1 Tahun 2005 Pelayanan Publik - Penelusuran Google,” Accessed July 14, 2022, n.d.).

According to Ridwan and Sudrajat’s theory, public service provision should adhere to established service standards to ensure
certainty for service recipients. Service standards are the predetermined criteria that must be followed by every service provider during the service delivery process (Kahar, 2021).

The researcher concludes that public service is an activity aimed at meeting the needs of the community, carried out by the service providers, which in this context is the state established by society, with the objective of enhancing societal welfare. Fundamentally, the government in any country is obligated to fulfill the needs of its citizens. These needs should be understood not as individual requirements, but as collective necessities that are essential for the community as a whole.

**Islamic Communication Ethics in Information Services for Participation**

The dissemination of information through social media, in terms of participation with Islamic communication ethics, utilizing principles or communication patterns for conveying information, has been sufficiently well-executed by communicators. The employed patterns, characterized by clearly articulated messages that are easily comprehensible, targeted, and communicative, align with the principles of Islamic communication ethics.

The concept of these patterns, termed *qaulan balīgha*, is understood as speech that is articulate, to the point, and clear in meaning, thus facilitating ease of comprehension. From a target perspective, it is considered effective speech (Alnuaimi & Azzi, 2022). Consequently, the dissemination of information on social media can be deemed effective, despite the suboptimal level of public feedback in participating in the dissemination of information via social media channels of the Samarinda Samsat area, such as Facebook, Instagram, YouTube, and the website portal (Solekhan, 2023).

The articulation of information delivery has been commendably performed, adhering to communication principles aligned with Islamic law. However, social media communications have not consistently employed opening phrases or greetings such as “Assalamualaikum wr. wb.” or closing phrases. Instead, terms like “Hello” and “Sobat” have been used, which, while carrying a similar intention, could be improved in moral value by employing traditional Islamic greetings. This practice could enhance the religious call to goodness within the activities of governmental organizations serving the public (Qudratullah & Syukur, 2022).

Using the communication principle *qaulan balīgha*, the Samarinda Samsat office conveys information regarding tax payment requirements in a manner that is easily understood, communicative, and precise. Phrases such as “contact us” and calls to action like “let’s build Kaltim, help us develop East Kalimantan by paying vehicle taxes diligently” are exemplary. Not only is the information disseminated via social media by the Samarinda Samsat, an organization tasked with public service, particularly to taxpayers in Samarinda, well-executed, but it also aligns well with communication patterns adhering to Islamic law (Apdillah et al., 2022).

While the communication patterns employed by the Samarinda Samsat office are already commendable, there is room for
improvement in enhancing public participation and feedback in response to the information provided about vehicle tax payment conveniences. Moreover, the content delivered by communicators is well-targeted and aligns with the current users of social networks (Lubis et al., 2022).

The Ethics of Islamic Communication in Information Services and Transparency

To aid in achieving the realization of motor vehicle tax (PKB) revenue, numerous activities and information campaigns have been conducted to inform the public about the ease of paying taxes. One of the primary methods employed is the dissemination of information via social media. With the rapid development of the digital world, especially the advent of new media and the widespread use of the internet, it has become one of the most effective tools for conveying information (Sadatmoosavi, 2017).

Since establishing a social media presence, the Samarinda Samsat office, through the UPTD PPRD Samarinda account, has actively engaged in socialization efforts to provide information services through social media platforms such as Facebook, Instagram, YouTube, and its official website (Wati, 2023). The information shared on these social media platforms adheres to the communication concept of qanlan syadida, emphasizing transparency in the delivery of information. This concept, which ensures that the content provided is accurate and truthful, aligns with the principles of qanlan syadida as articulated in the Qur’an, meaning honest and truthful speech (Sa et al., 2021).

Utilizing the communication style of qanlan syadida is crucial for taxpayers in Samarinda, as it ensures the information disseminated is both reliable and truthful. This method of communication, which is derived from the holy verse in the Qur’an, Surah An-Nisa, verse 9, where Allah commands truthful speech, underscores the importance of honesty in public communication:

وَ لِيْخْشِيَ الَّذِينَ لَوْ تَرْكُوا مِنْ خَلْقِهِمْ ذِرْيَةً١ صَغِّرًا حَافِظَوا عَلَيْهِمْ فَلْهُمْ فَلْهُمَا اللَّهُ وَلَيْقُولُوْا قُولًا صَدِيدًا

“Let those who would leave behind weak offspring (upon their death) fear for them. Therefore, be mindful of Allah and speak with words of truth and justice (in safeguarding the rights of their descendants).”

Therefore, they should fear Allah and speak the truth. According to the Qur’anic verse in Surah An-Nisa, verse 9, conveying truthful information is an obligation that must be upheld by the communicator towards the communicant. The accurate and well-presented information disseminated through social media by Samsat Samarinda demonstrates that innovative information services play a crucial role in enhancing the effectiveness of motor vehicle tax collection. This practice also fosters a culture of punctual tax payment among taxpayers (Rahmadani Zein, 2022).

Consequently, the effectiveness of information service delivery with transparency on Samsat Samarinda’s social media has proven to be quite efficient. This has led to increased taxpayer satisfaction in utilizing the information services and e-
Samsat services. Taxpayers have been able to make payments accurately as per the communicated amounts, facilitated by the ease and speed of access provided by the mobile e-Samsat payment services.

**Islamic Communication Ethics in Information Services: A Discussion**

The two-way response or communication occurring within the framework of ethical communication in the dissemination of information on social media is quite commendable. Researchers have identified feedback patterns aligning with the principles of *qaulan layyina* and *qaulan karīma* (Djamdjeri & Holisah, 2021). The presentation of data by researchers indicates that discussions in social media information services foster two-way interactions characterized by gentle, respectful, and courteous exchanges, demonstrating mutual respect.

By employing communication patterns that adhere to Islamic teachings in the dissemination of information, and through the use of verbal communication or imagery in interactions between information providers and recipients, the exchanges are aligned with the principles of *qaulan layyina* and *qaulan karīma* (Majid et al., 2024). These interactions are marked by gentle, polite, and respectful responses, showcasing a strategic effort by information providers to generate positive energy. This is particularly evident in the efforts of the Samsat Samarinda region to continuously provide information on the ease of paying taxes via social media (Majid et al., 2024).

The principles of communication from an Islamic perspective, characterized by *qaulan layyina* and *qaulan karīma*, play a significant role in the information dissemination process by the communicators at Samsat Samarinda. These principles are reflected in the Qur’an, specifically in Surah At-Taha, verse 44, which states:

> قُوْلِهِمَا قُولٌ لَّا إِبَادَةٌ أَعلَمُ أَنِّكُمْ بِهِ دَرَّاكْرَةٌ أو يُحَفَّضُونَ

“Speak to him (Pharaoh) with gentle and courteous words, so that he may become conscious or fearful.”

The results of the interaction between the administrator of the Samarinda regional Samsat account and one of the communicants on social media reveal a gentle and courteous communication style. For instance, the admin’s statement, “For the next relaxation promo, please keep an eye on our social media, Ma’am,” received a polite response from a user saying, “Thank you for the information.” This exchange exemplifies kind, respectful, and soft-spoken communication.

The information service provided by the admin received positive feedback from social media users, despite the feedback volume not being optimal and participation in the interaction remaining low (Sadatmoosavi, 2017). However, this does not diminish the essence of the communicator’s role in delivering information in an appropriate and courteous manner, regardless of the audience’s age. The communication approach used demonstrates respect and appreciation for taxpayers and the general public.

As a result, there has been a positive realization, contributing to an increase in the
motor vehicle tax sector’s revenue due to heightened taxpayer awareness. This underscores the significant role of the community in supporting development in East Kalimantan Province, particularly in Samarinda, which significantly influences the achievement of regional original revenue (PAD) targets and participation in infrastructure development.

Islamic Communication Ethics in Information Services Connectivity

The communication patterns or principles of qaulan ma’rīfa and qaulan masyū’ra in connectivity when providing information on social media function quite effectively. By employing these communication patterns, characterized by the elements contained within each sentence and the manner of conveying information through connectivity with the communicant in a light, easily comprehensible, and proper manner, the dissemination of information becomes more engaging (Tengku et al., 2023).

Qaulan ma’rīfa is articulated in the Qur’an, Surah Al-Ahzab, verse 32, where Allah says:

"Oh, wives of the Prophet, you are not like other women if you are pious. Therefore, do not speak in soft, alluring tones, lest it incite desire in those whose hearts harbor disease. Instead, speak in a manner that is honorable and respectful."

In the summary of exegesis by the Indonesian Ministry of Religious Affairs on Surah Al-Ahzab, Verse 32, it is elucidated that there is an inherent obligation to maintain a personal image by speaking appropriately in a moderate manner. Consequently, within the framework of the aforementioned exegesis, it is emphasized that disseminating information through kind words while engaging in community service activities is of paramount importance. Moreover, the term qaulan masyū’ra as mentioned in Surah Al-Isra, Verse 28, signifies the importance of this principle, as Allah states:

"If you find yourself unable to assist and must turn away from them in pursuit of the mercy of your Lord that you hope for, speak to them with gentle words."

The concept of gentle speech in the Qur’anic verse Surah Al-Isra, verse 28, as interpreted by the Ministry of Religious Affairs of the Republic of Indonesia, guides individuals to assist those around them according to their capabilities and the needs of the recipients, in this context, the communicants. In accordance with the Qur’anic principles of appropriate communication, qaulan ma’rīfa and qaulan masyū’ra, the Samarinda Regional Revenue Service Unit (UPTD PPRD) has effectively implemented these communication traits.

The interconnectivity of information within the Samarinda regional vehicle tax service (Samsat) functions well. However, a persistent issue that demands attention is the uneven dissemination of information to the...
public regarding the interconnectedness of information to facilitate taxpayers in paying regional taxes. Addressing these communication barriers can significantly improve the dissemination of information about motor vehicle tax services in Samarinda. By enhancing the connection and delivery of information with appropriate communication styles and patterns used by the communicators, these challenges can be resolved.

The content should be presented in a clear, concise, and appropriate manner, ensuring that the interconnectivity between different pieces of information remains active and effectively reaches the target audience. This approach applies to all social media users, whether through social networks like Facebook or Instagram.

CONCLUSION

Islamic communication ethics in information services are evaluated based on specific characteristics of social media. The qulian balīgha communication pattern involves precise and communicative dissemination of information about the ease of tax payment on social media using visual images, which elicits feedback and fosters interaction between social media users and the communicator. However, feedback from service user participation remains suboptimal. The qulian syadīda communication pattern, which emphasizes honest and accurate information delivery to taxpayers on social media, enhances public trust in the received information and underscores the importance of transparency and accuracy.

The principles of Islamic communication with Qulian Layyina and Qulian Karīma patterns reveal that conversations in information services on social media are fairly effective, eliciting positive responses between the communicator and the communicant, significantly impacting the improvement of tax revenue realization. Additionally, information delivery with Qulian Masū'ra and Qulian Ma'rīfa communication patterns demonstrates the effectiveness of interconnected social media platforms in enhancing communication effectiveness and ensuring the intended message is well received by the audience. Therefore, the implementation of Islamic communication ethics in information services on social media shows commendable results in creating positive interactions and building public trust, although there remains room for improvement in optimizing user feedback.

REFERENCES


