

Personal Branding Strategies for Tax Consultants on Social Media: A Netnographic Study

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Abstract:

This study explores the use of social media by tax consultants to interact with their clients while simultaneously building personal branding. As providers of professional services, tax consultants are increasingly leveraging social media channels to engage with clients, build personal branding, and differentiate themselves in a highly competitive industry. A netnographic approach was employed to analyze the social media activities of tax consultants, including their responses to queries, online community management, and personal branding strategies within the social media communities they manage. The findings of this study provide insights into the unique aspects of online communities formed on social media platforms, offering practical implications for tax consultants and other professional service providers seeking to utilize social media effectively.

Keywords: Netnography, Social media, Personal branding, Tax consultants, Online community.

1. Introduction

The role of social media has transformed the relationship between consumers, brands, and social groups (Kaufmann et al., 2012). Tax consultants, as providers of professional services, are increasingly turning to online platforms to connect with their client base, showcase expertise, and build personal brands (Habibi et al., 2014). Netnography, the study of online communities through the observation and analysis of digital interactions, offers a valuable approach to understanding the dynamics of social media-based communities.

Technology facilitates the integration of individuals and virtual social networks, creating new phenomena in social interaction (Oh et al., 2014). Social media platforms continue to innovate with new options and services to maintain market share over the years (Arruda Filho et al., 2023). Users of these platforms build online relationships through features that connect them within an online group, bringing together individuals with shared interests. This

represents the second role of social media as a tool for communication among members (Mangold & Faulds, 2009) , in addition to its primary role of delivering information to customers. This dynamic is also evident in online tax consultation groups.

The online tax community is a forum for discussions on tax-related issues and updates on the latest tax regulations. The creator of this online community is a tax consultant actively conducting training in taxation and other fields such as accounting. Members of this group engage in active discussions, exchanging opinions on the challenges they face. Participants include not only taxpayers seeking solutions to their problems but also tax consultants who are motivated to share information. Tax consultants in this group voluntarily provide necessary information to other participants, even if they are not their clients. The group admin regularly posts updates on tax regulations, training materials, and both paid and free online training events. Members interested in specific training can immediately join separate online groups through shared links. This demonstrates a form of marketing embedded within free online tax discussions and Q&A sessions.

There has been a paradigm shift among tax consultants, who are becoming increasingly open to technological advancements and the development of social media (Vakola et al., 2004) and are openly promoting their image or personal brand (Shepherd, 2005). This shift in the personalities of tax consultants is expected to enhance their success. (Diller et al., 2020). This is also the reason they join online communities. Thus, it can be observed that there are two main interests among the participants in these groups: the users seeking solutions to their tax-related issues, and the tax consultants who provide answers to those issues while simultaneously promoting their brand as trusted tax professionals.

The relationship between a tax consultant and their client is inherently private, where the consultant uses their expertise and experience to address the client's tax issues after first thoroughly understanding the problem. This requires an intensive, two-way discussion, taking time for the client to comprehend the consultant's questions and for the consultant to grasp the client's concerns. These discussions take place in a confidential setting, with both parties ensuring that the information and data shared remain secure. Tax consultants are remunerated according to the complexity of the issues they address. A satisfied client is expected to serve as a form of "marketing," recommending the tax consultant to other potential clients.

In the context of online tax consultants using social media communities, all participants can submit questions expected to be addressed by tax consultants. This disrupts the effectiveness

of two-way discussions between tax consultants and clients, as non-consultant participants can engage in discussions among themselves. Additionally, the volume of posts featuring various issues impedes the effectiveness of answering specific questions. Repeated questions may also occur. Participants may struggle to receive detailed solutions to their queries due to the limited information provided. This situation contrasts sharply with direct consultations conducted in private settings. Tax consultants, as respondents to questions, face similar challenges. They provide normative answers based on specific regulations without first obtaining a comprehensive understanding of the issues due to the limited information provided by the inquirers. Tax consultants effectively meet several potential clients simultaneously, allowing them to introduce themselves to multiple prospects at once. Responses given to one participant are visible to others, enabling participants to understand the issues faced by others while also gauging the quality of the tax consultant providing the answers. This differs from the expectation that satisfied clients will serve as marketing advocates. In online community discussions, tax consultants can promote their personal branding through the responses they provide to potential clients' questions. Thus, the question arises: How do tax consultants respond to user queries while promoting their personal branding?

Previous research has explored the use of social media across various industries, including marketing and branding (Sihi & Lawson, 2018). However, the application of netnographic methods to study social media engagement strategies by tax consultants remains limited. This study aims to address this gap by conducting a netnographic analysis of online activities and personal branding efforts of tax consultants.

2. Theoretical Framework

2.1. Attitudes To Change

Technological advancements have influenced changes in communication, significantly impacting interactions. In the profession of tax consulting, these changes necessitate shifts in attitudes and behaviors. The role of tax consultants, which previously involved face-to-face consultations, has transitioned to online consulting. This transition compels a change in the attitudes of tax consultants. Similarly, taxpayers who previously consulted directly with tax consultants and paid a specific fee can now use social media to seek advice for free within certain limits. The development of social media has driven changes in attitudes. Secord and Beckman define attitude as a distinctive pattern of feelings, thoughts, and tendencies that individuals exhibit towards various aspects of their environment (Vakola et al., 2004). Elizur

& Guttman, (1976) define attitudes towards change as encompassing an individual's understanding of change, emotional responses to change, and behavioral tendencies in facing change.

2.2. Personal Branding

Research has shown that the business model of the tax consulting industry is vulnerable to automation (Diller et al., 2020). In the modern era, most impressions about individuals are transmitted through social media, although the use of these platforms varies among individuals (Rangarajan et al., 2017). Personal branding encourages individuals to develop and promote their own brand to stand out from others (Wei et al., 2022). Brand image is influenced by several elements, including the content posted by the individual, content posted by others, and the market's response to the presented content (Ambady et al., 1995). Social media, encompassing online channels for sharing and participating in various activities, is increasingly important as a means for brands to communicate with appealing audience segments (Murdough, 2009).

3. Research Method

3. 1. Design of Netnography Method

This study investigates theories related to social networks and technological convergence. Netnography is chosen as the primary methodology for studying convergence in high-tech environments. The research method involves qualitative analysis by extracting information from blogs and online discussion forums as data sources. (Kozinets, 2002). Data are coded, interpreted, and compared with the literature following collection. (Arruda Filho et al., 2023). This method identifies, analyzes, and compares user groups with theoretical behavioral studies, explaining their values and motivations. Data is analyzed without researcher interference over a specific period, allowing for broader discussion downloads (Langer & Beckman, 2005).

The sites selected for data collection are Facebook and YouTube. These social media communities are managed by several tax consultants. The initial step involves a general review of discussions on both platforms, gathering comments for preliminary analysis. A detailed survey is conducted with additional data and removal of less relevant information. Transcripts of article comments include slang and abbreviations, while maintaining the confidentiality of the commentators' identities in the analysis.

The researcher utilizes Nvivo 14 to analyze content with the aim of obtaining comprehensive and informative results. Nvivo, which stands for NUD*IST and Vivo, is a software tool for qualitative data analysis since 1981. The steps in data analysis include data import, coding, visualization, presentation of results, and drawing conclusions. Data can be imported after opening the application, allowing users to import files containing textual descriptions. Data coding involves aggregating all references to a specific topic, theme, individual, or entity. Visualization is carried out by selecting the "Explore" and "Run Query" options. After selecting "Run Query," the researcher can choose the data visualization according to the needs of the analysis. In this study, the visualization needs pertain to the adjustments made by taxpayers to address their issues and how tax consultants answer questions while showcasing their personal branding. After mapping the data visualization, it is presented in diagrams supported by detailed explanations of each image. The final step is to draw conclusions based on the presented data

3.2. Data Collection

Data were collected from social media platforms Facebook and YouTube. Facebook was chosen due to its feature called Groups, which is frequently used by taxpayers and tax consultants for interaction. YouTube was selected as it is commonly used by tax consultants to share their ideas or respond to taxpayers' questions. The researcher joined several tax discussion groups. The groups selected were those that were active in discussions, as indicated by the number of posts and comments. The average number of members in the nine selected groups was 11,019. This number reflects a significant level of interest in the chosen groups. For selecting YouTube links, a random sampling approach was employed. The researcher watched all YouTube videos carefully and selected those that would be used in this study. A total of 14 data points were observed as follows:

<https://www.facebook.com/groups/114438609148397>;<https://www.facebook.com/groups/458103132232946/>;<https://www.facebook.com/groups/1471705309741845/>;<https://www.facebook.com/groups/165195198625744/>;<https://www.facebook.com/groups/789462874997577/>;<https://www.facebook.com/groups/386212234765433/>;<https://www.facebook.com/groups/diskusi-pajakindo/>;<https://www.facebook.com/groups/433550453943293/>;<https://www.facebook.com/groups/552266549351757/>;<https://www.youtube.com/watch?v=kQ97wX9MDq4>;<https://www.youtube.com/watch?v=1vhHtrsJvJo>;<https://www.youtube.com/watch?v=UuHlzA3pKCE>;<https://www.youtube.com/watch?v=jsFHbXPA474>;<https://www.youtube.com/watch?v=EyAkTrnHH6w>

3.3. Data Analysis

Data were analyzed using NVivo 14. Data from Facebook and YouTube were captured using Ncapture and imported into NVivo. For YouTube data, an additional mechanism involved copying the transcripts from YouTube and performing an Import Rows process into NVivo to enable coding. Coding for Facebook data was conducted in two stages. The first stage involved auto-coding, where NVivo automatically generated codes based on word frequency. In the second stage, adjustments were made to the auto-coding results to produce more targeted themes. Some auto-coded results were deleted, and certain themes were merged with similar ones. Descriptions of themes were adjusted to better represent the subtopics within them. Coding for YouTube data was performed manually by reading the transcripts and marking the primary themes. The transcripts were read in detail and repeatedly to identify themes that accurately reflect the personal branding of tax consultants

4. Discussion

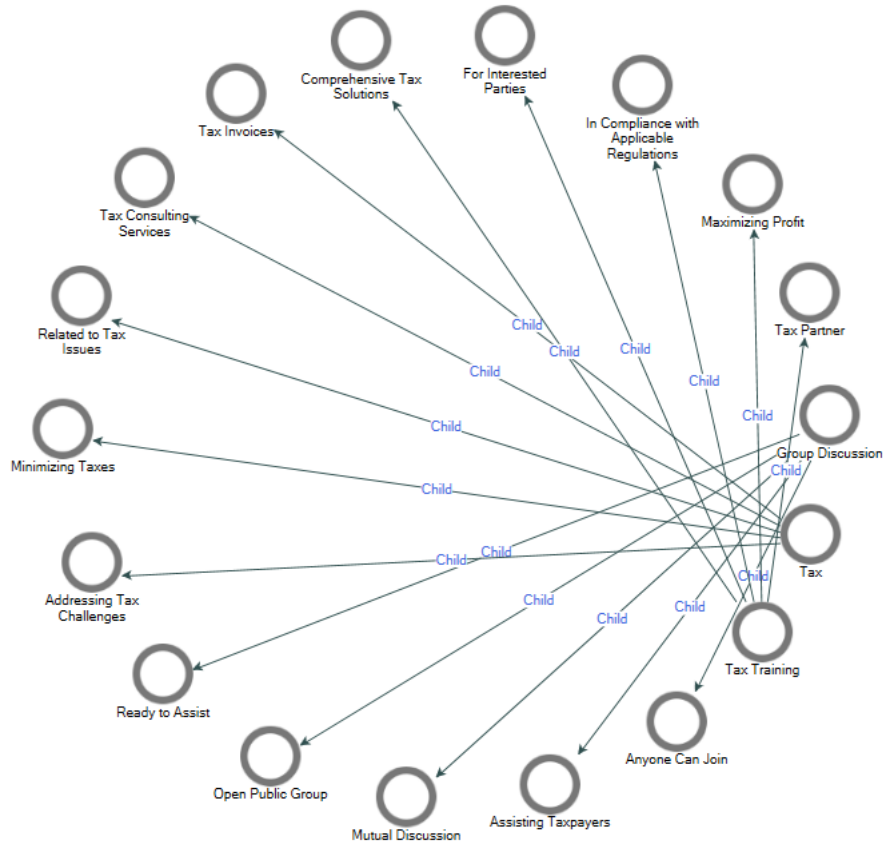
The coding process for Facebook data resulted in three thematic groups: Group Discussion, Tax, and Tax Training. Within the Group Discussion category, several themes were identified, including Open Public Group, Assisting Taxpayers, Mutual Discussion, Ready to Assist, and Anyone Can Join (see Figure 1). Members of tax discussion groups are those who voluntarily join to discuss tax-related issues they face. Anyone interested can join these groups and has equal opportunity to engage in discussions. Each member who asks a question must introduce themselves and their organization. Other members will respond to the questions, with most responses coming from tax consultants who are always ready to assist.

The next theme pertains to Tax. This theme includes several sub-themes: Tax Invoices, Tax Consulting Services, Minimizing Taxes, Addressing Tax Challenges, and Related to Tax Issues. Tax issues are closely related to risk avoidance and tax burden reduction. Members who are up-to-date with policies or regulations typically post the latest information and receive responses from other group members. Some cases that appear more complex are recommended to be discussed separately with their respective tax consultants.

The final theme pertains to Tax Training. This theme discusses topics such as For Interested Parties, Maximizing Profit, Tax Partner, In Compliance with Applicable Regulations, and Comprehensive Tax Solutions. Posts related to invitations to join other social media platforms or participate in online training frequently appear in these groups. Online training sessions typically include registration links, making it easy for members to join. The training offered is

usually in response to the latest regulations and provides comprehensive solutions to tax issues, ultimately aiming to maximize profits.

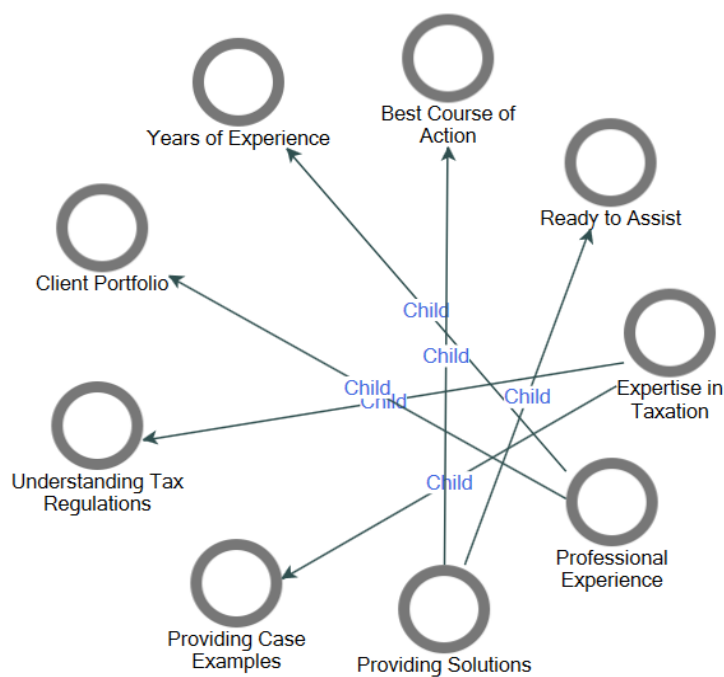
Figure 1. Main coding network for Facebook



The coding results from the YouTube data revealed three main themes: Expertise in Taxation, Professional Experience, and Providing Solutions (see Figure 2). The theme of Expertise in Taxation includes two sub-themes: Providing Case Examples and Understanding Tax Regulations. Consultants featured on YouTube clearly demonstrate their understanding by discussing specific cases or answering questions. They have a deep grasp of each regulation and provide case examples to facilitate their explanations. The theme of Professional Experience encompasses two sub-themes: Client Portfolio and Years of Experience. Besides offering case examples, tax consultants also cover the various industries they have experience with to introduce and explain the topics being discussed. Moreover, to elucidate the sequence of policy changes or tax technology advancements, consultants often start by explaining the length of their practice to convey that they have kept pace with all the changes that have occurred.

The theme of Providing Solutions consists of two sub-themes: Best Course of Action and Ready to Assist. These aspects are interrelated. Tax consultants in YouTube discussions are often presented with critical issues faced by clients. They consistently provide answers with minimal risk consequences. The solutions offered are accompanied by a readiness to assist, as it is part of their professional role.

Figure 2. Main coding network for YouTube



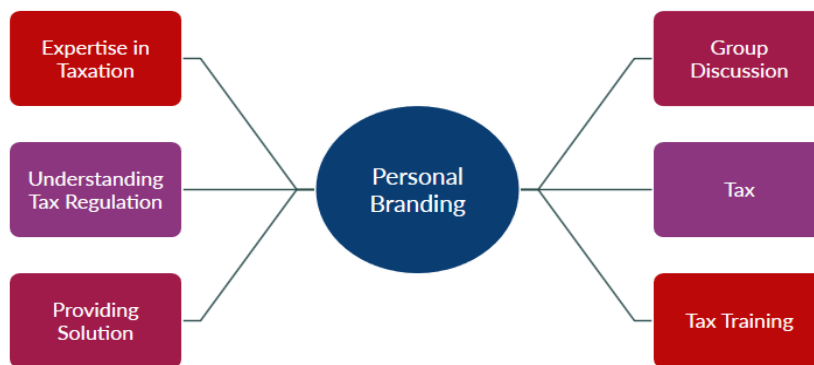
The analysis results illustrate the role of tax consultants in utilizing social media platforms like Facebook and YouTube to introduce and promote themselves (see Figure 3). They adapt to the characteristics of the social media platforms they use. Tax consultants have a positive attitude towards change, viewing social media as an opportunity to introduce themselves and expand their networks (Debreceeny, 2015). The rapid and continuously evolving nature of social media influences their approach to using these platforms (Martensen et al., 2016). Their attitude towards change shapes their strategies, from how they initiate discussions and interact with others, to designing content for these platforms.

On Facebook, tax consultants are actively involved in tax discussion groups. They participate in groups that are accessible to anyone interested. The main topics discussed are taxation issues, particularly those faced by group members. Tax consultants actively answer questions, with discussions also covering current tax issues and future tax challenges. In these

discussions, consultants provide more conceptual and comprehensive answers, demonstrating their knowledge and experience more freely. Each response is accompanied by relevant regulations, with accuracy in citing these regulations indicating the consultants' level of expertise. The pinnacle of their personal branding efforts is openly offering comprehensive tax solutions through online training sessions they organize. This also showcases their capabilities and quality. Building a community is a fundamental aspect of social media, especially on Facebook (Zhu et al., 2012). Tax consultants can accurately respond to comments, provide answers, and actively engage in discussions. This interaction is crucial for building trust with potential clients. Furthermore, by providing targeted and precise answers, consultants establish themselves as experts. By sharing success stories or substantial case studies, consultants solidify their position in the eyes of potential clients.

In contrast to Facebook, tax consultants use YouTube to openly introduce their personal branding. Although the content they create discusses specific cases or answers questions, they begin to establish their branding by displaying their office environment and various logos in the video background, indicating their affiliation with a broad network. In addition to logos, backgrounds featuring tax-related books enhance the perception of the consultants' expertise. They start their introductions by mentioning the types of clients they have assisted, signaling their extensive understanding of taxation. They also mention the duration of their practice as an indicator of their level of experience. Tax consultants freely demonstrate their understanding of both regulations and the technical aspects of tax payment and reporting. This is a fundamental skill that needs to be detailed to create an impression of the level of quality possessed by the tax consultants. Each case discussed is accompanied by examples of cases they have previously managed. The examples provided serve as evidence of their mastery of theory and their ability to visualize and apply that theory in practice. This method clearly illustrates the quality of branding established by tax consultants. Each case presented is always accompanied by smart solutions, which add value to the branding they have built. Tax consultants also strive to convey the impression of being ready to assist taxpayers to avoid creating a commercial impression. To reinforce this image, tax consultants share experiences where they have helped taxpayers without charging a fee. YouTube is an ideal platform for creating long-form content while also producing engaging visuals, allowing tax consultants to showcase their expertise (Kumar & Devi, 2014). Creating videos that discuss client cases can provide evidence of the consultant's expertise to potential clients (Waters & Jones, 2011).

Figure 3. Mind Map



5. Conclusion

The advancement of information technology has brought changes to all sectors, including tax consulting. Tax consultants must move beyond conventional methods to introduce themselves. The use of social media is one of the fastest ways for consultants to establish their presence. In addition to being swift, social media can also reach a broad audience of potential clients. This study reveals that tax consultants can effectively utilize social media platforms such as Facebook and YouTube to promote their brands without violating ethical codes. They adapt their use of social media according to the characteristics of each platform. The strengths of Facebook, which lie in discussions, are leveraged by tax consultants to address tax issues and offer training. Conversely, YouTube's strength in video content, which is a one-way communication channel from the consultant to the audience, is used by tax consultants to convey ideas, concepts, and case examples, either to explain emerging issues or answer questions. This situation demonstrates that tax consultants are adapting to changes in information technology.

The data from YouTube are derived from automatic transcripts provided by YouTube, which were refined after carefully listening to the videos, so that they appear as single discussions. Even if the discussions are interactive, they only involve a relationship between a single questioner and the consultant, who serves as the source. The researcher did not include information from the comments section as part of the analysis, which could potentially enrich the findings. Future research could expand on this study by incorporating data from YouTube comments. Additionally, including data from other social media platforms such as Instagram and Twitter would further enrich the research results.

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