Eco-office campaign as a way to achieve the sustainable development goals in Directorate General of Taxes

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Abstract. Excessive use of paper and plastic is one of the factors that causing climate change. Directorate General of Taxes starts to implement eco-office concept as one of the responsibilities of good governance in supporting climate change campaign. It is an effort to improve environmental quality and work environment comfort through daily behaviour change of DGT employees. DGT is expected to hold public service by taking resources efficiently, such as reducing the use of tax report paper forms and disposable drinking bottles. This literature review research aims to arrange the strategy of campaign message needed to get obedience followed by behaviour change of the DGT employees in implementing the eco-office concept in daily life. This paper is a compilation of several data and previous research concerning climate change campaigns that would be collected systematically and then deeply analyse to obtain research findings. The result showed that the message content and media are the main things in campaign strategy arrangement. To obtain obedience, the content of the message has to include reward, punishment, expertise, and impersonal and personal commitment. Mass media can be used as a medium to convey the message of an eco-office campaign that can change the audiences’ behaviour.

1. Introduction
Global action planning, which is known as Sustainable Development Goals (SDGs), created in order to quell poverty, reduce the gap, and protect the environment which is agreed by the state leaders [1]. Sustainable development, which contains 17 purposes and embedded in 169 targets, is directly related to the environment and climate change [2]. One of the purposes which want to be obtained in SDGs is to ensure responsible consumption and production pattern. In Indonesia, the paper and paper products manufacturing industry sector continue to increase. As of January 2020, there is an export surplus of 16.3 % year-on-year with an export value of US$ 579.59 million [3]. In 2017, Indonesia becomes the 6th largest paper producer in the world, although domestic paper consumption is still low when compared to other countries listed in table 1 [4]. Hence, goods consumption pattern made from nature needs to be ensured that it can be accounted for achieving SDGs.
2. Literature review

2.1. Theory of reasoned actions

This theory had been applied to environmental psychology and it considered values, norms, and attitude as a socio-psychological factor to comprehend human behaviour [8]. This theory stated that action is conducted based on a certain purpose which is consisted of two big factors, they are “attitudinal” and “normative” factors. Attitudinal Factor is an approach of individual behaviour usually reflected through consequence evaluation felt from the action. The normative factor is an impact caused by social standards on behaviour and its motivation. There is perception escalation of behaviour control when the subjective attitudes and norms are positive; in other words, people understand that they can do certain behaviour [2]. When someone has a positive attitude to the environment, he will have a high awareness of climate change which will give positive implications on the implementation of policy programs [9].

2.2. The strategic narrative on an elaborated likelihood model

A strategic narrative is a purpose-built story used to persuade and coordinate individuals and groups to comprehend a phenomenon [10]. The government and civil society organizations acknowledge that communication and media are important to increase awareness about climate change result [11]. The elaborated likelihood model has a premise that sometimes humans evaluate the message using a complicated way, but sometimes they use a simple way [12]. In the theory of ELT, there are two routes
to process information. Elaboration or critical thought, which causes behaviour change that lasts a long time, happened in the central route. Meanwhile, the lack of critical thought, yet can quickly make a judgment based on the simple sign happened in peripheral route. Apart from the content of the message, the credibility of the source is also considered as a variable. The more competent communicators and media channels used, the impact inflicted will also be increasingly critical [13]. The use of media should also be a combination of mass media, interpersonal and folk media [2]. Media choice as a communication channel also determines the success of a persuasive message. Mass media is an appropriate instrument to deliver climate change messages effectively and efficiently which can change audience behaviour. Media has the power to raise awareness and educate people about climate change [14].

3. Research method

This article used the literature review technique to obtain information related to strategic narration messages used to raise awareness and behaviour change which had relation to climate change. A literature search was conducted through an electronic database named Scopus, Sciencedirect, and Researchgate using keywords strategic narrative, climate change, and persuasive communication. Based on the exploration result, 18 articles were chosen based on the compatibility of the topics and keywords set. The information was taken from various data sources, they are; survey results in the Ministry of Industry of Indonesia, previous researches concerning climate change and strategic narrative, and regulations and policies related to eco-office implementation in the work environment of Directorate General of Taxes.

4. Result and discussion

Eco-office concept which started to be implemented in the work environment of the Ministry of Finance and DGT was conducted to realize SDGs in government organizations. It consisted of paper and plastic waste reduction, energy saving of electricity and water, cleanliness and comfort of workspace, and waste management. Every year, taxpayers must report a year notification letter (SPT) which usually needed 2-8 forms, depending on the type of form used. If it was multiplied by the number of taxpayers registered in Indonesia which, as of December 31st, 2019, reached 41,996,743 [15], the use of paper only in one agency would be tremendously overwhelming. Therefore, DGT had innovation with e-Filing as a medium to report year notification letter (SPT) online to reduce paper usage per the year 2004 through third-party service, and in 2014, it handled by DGT [16]. DGT also uses NADINE (Nota Dinas Elektronik) or Electronic Service Note as a medium of electronic correspondence to reduce the use of paper. Besides, disposable drinking bottle reduction by providing tap water, Air Conditioner and lamp usage limitation, and waste management development are also part of the eco-office implementation in DGT.

Table 2. Comparison of the Eco-Office Concept and its relation to climate change.

| Eco-Office Concept of DGT          | The impact of its excessive use                                                                 |
|------------------------------------|--------------------------------------------------------------------------------------------------|
| Paper waste reduction              | Apart from deforestation and paper pollution can also occur. The production of paper used whitening which has chlorine-based producing poisonous materials that were released into water, air, and soil, causing the paper to taint, and it could also release methane gas which was 25 times more poisonous than CO₂ [17]. |
| Energy-saving of water             | The excessive use of groundwater flow will make sandstone aquifers decreasing by 12m due to the high speed of pumping, and a high density of wells [18]. |

Low self-awareness will influence behaviour patterns which tend to damage the environment. Therefore, a strategic narrative is needed to raise awareness regarding the importance of climate change happened and behaviour change that is expected to protect the earth. To persuade public opinion,
framing is often used and the content to increasing climate change awareness must contain three elements; the meaning of climate change, its evidence, and behaviour practices which have to be conducted by people that conveyed in the native language in order to make it easier to understand [19].

There are three processes in delivering a strategic narrative that is used to harmonize different public motivations regarding global warming. They are: (1) the formation process in which the narrative is formulated for a specific purpose; (2) the narrative projection stage in various media, and (3) the acceptance stage accepted by the audience who interpret it based on their understanding [20]. However, except for considering the content, communicator characteristics in communicating narratives about climate change should also be considered. The strategic narrative does not need to be top-down, like most of the strategic organization which is conservative. The civilian narrative may be more credible to several audiences. The government may have a role as a mediator for the citizens who want to share their story with society [21].

SDGs understanding and practice are multiple; it was dynamically established and formed by social structure, local culture, social identity factor, background, risk perception of behaviour belief, and social norm value [22][23]. Some previous research encouraged the reasoned action theory in bringing up behaviour change related to natural change. TRA stated that a person should have a clear reason for doing an action. Awareness of the benefits of waste management significantly correlated with society’s real intentions and actions regarding environmental maintenance [24]. Communication factor which only discusses risk perception may have limited impact in persuading environmental management behaviour if it does not consider emotional and psychological factors [23]. Great value perception toward environmental preservation will create a sense of responsibility for environmental problems participated in influencing the feeling and behaviour change of the society in sustainable product consumption [25]. In that case, the personal norm is a predictor variable collaborated in the central route; hence it creates long-lasting behaviour change.

As local cultural values and government discourse that influence how the society protects the environment, therefore, government employees must be an example for the society in preserving sustainable consumption discourse which demands a change in individual behaviour. Values and norms are also considered in conducting policy management and communication in land management. To create an increasing awareness about climate change, it needs narration which can bring up psychological emotion for the audience to achieve information process within the central route. Therefore, it is expected to raise long-lasting behaviour change. The selection of a spokesperson should also be considered as the communicator on delivering the narrative strategy.

Based on various online databases, it is known that apart from issuing written rules, DGT has conducted campaigns related to the implementation of eco-office at various tax offices and other representative offices of DGT. E-Filling campaigns, tumbler usage, and reduction of plastic food container usage have been incessantly carried out by DGT. However, a strategic narrative that can touch an individual emotional side has yet to be carried out massively. Strong individual commitment is needed to encourage an eco-office program, so it is not only conducted in the office. Besides, behaviour change in preserving the environment is also expected to be applied in daily life and become an example for society.

5. Conclusion
DGT as a government organization is expected to campaign and implement eco-office concepts using strategic narration that can bring up the emotional side and change individual perception regarding environmental change. Besides, behaviour change is not merely conducted to obey office regulation, yet it is conducted based on self-awareness to reduce the impact of climate change. Based on the individual awareness of DGT employees, it is expected to be an example for society as the effort to maintain sustainable consumption patterns and able to reduce causative factors of climate change.
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