



**ADDIS ABABA UNIVERSITY**  
**GRADUATE SCHOOL OF JOURNALISM AND COMMUNICATION**  
**DEPARTMENT OF PUBLIC RELATION AND STRATEGIC**  
**COMMUNICATION**

**Crisis Communication of Ethiopian Revenue and Customs  
Authority (ERCA): Addressing Public Grievances Following  
the 2017 Income Tax Collection Process**

**BY: Helen Tefera**

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**Addis Ababa University**

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the 2017 Income Tax Collection Process**

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**A Thesis Submitted to School of Journalism and Communication in Partial  
Fulfillment of the Requirements for the Degree of Masters of Art in Public  
Relations and Strategic Communication**

## **DECLARATION**

I declared that this thesis is my original work and has not been presented for MA and other purpose in any university or college all use for this study full acknowledges

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This is to certify that the thesis prepared by Helen Tefera, entitled “The Crisis Communication of Ethiopian Revenue and Customs Authority (ERCA): Addressing Public Grievances Following the 2017 Income Tax Collection process.” The thesis submitted in partial fulfillment of the requirements for the Degree of Master of Arts in Public Relations and Strategic Communication complies with the regulations of the University and notes the accepted standards with respect to originality and quality.

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## Acronyms

AT	Attribution Theory
CRS	Crisis Response Strategy
DRC	Democratic Republic of Congo
ERCA	Ethiopian Revenue and Custom Authority
GDP	Growth Development Plan
IRT	Image Restoration Theory
MOU	Memory of Understanding
OLF	Oromo Liberation Front
SCCT	Situational Crisis Communication Theory

## **ABSTRACT**

The purpose of this study is to assess the crisis communication effort of Ethiopian Revenue and Customs Authority (ERCA) in addressing public grievances in response to the authority's recent assessment of average daily and annual incomes of the business community in Addis Ababa and levy taxes accordingly. Situational Crisis Communication Theory of W. T Coombs is used to examine the crisis communication activity, response strategy of ERCA and the role played by the PR department of the authority in mitigating the crisis. Both qualitative and quantitative research approaches were employed to collect data from ERCA managers, public relations professionals and category "C" income tax payers to study ERCA's effort to handle the crisis. Eight respondents were interviewed and 383 category "C" income tax payers were asked to fulfil questionnaire regarding the view of the tax payers toward ERCA's crisis communication effort. The study found out that ERCA's crisis communications was generally weak and lacked sufficient preparation and prevention at the pre-crisis stage. The role played by PR in handling the crisis appears to be limited. The public relations professionals were only drawn into the crisis management process after the crisis had reached its peak and was fully realized. During the crisis stage, communication problems created unfavorable situation between the tax payers and ERCA. Timely getting accurate information concerning the newly introduced tax collection system appeared to be a problem and created confusion. At times conflicting messages were transmitted by different people in the organization. The poor implementation of crisis communication in the preparation stage affected the process of handling the crisis situation throughout crisis and post crisis stages. Absence of proper preparation seemed to have resulted in fragmented communication techniques that were less effective. Based on study findings, recommendations are forwarded to ERCA as well as the business community to prevent the crisis from escalating and to improve the organizational performance of ERCA towards building better public trust.

# CHAPTER ONE

## INTRODUCTION

### 1.1 Background of the Study

Several kinds of crises are occurred in our world. Different political, economic, environmental and organizational crises are happening. World war I and II, American economic degradation, earthquake and tsunami attack in Japan, Indonesia and other Asian countries is among the major one. The bloodiest war in Syrian and Yemen is also the current most horrifying political crisis.

Millions of people die and flee their homes due to continues civil war in Africa. Different kinds of crisis and public oppositions are also occurred in Ethiopia. Frequent environmental, political and organizational crises are seen in the country. The 1984 famin was one of enviromental crisis ocured in Ethiopia. Secveral poletical crisis are also occurred “the 1974 execution of the high officials of the imperial regimes, the time of White and Red Terror, the 1977/78 Ethio-Somalia war, the Military loss of Red Star Campaign, the 1989 military coup, the collapse of the Derg, the resignation of Oromo Liberation Front (OLF) from the Transitional Government, the Ethio-Eritrea war of 1998 and the 2005 election crisis...” are the major examples. (Tessema, 2017, p. 180).

Organizations face crisis in different cercumstance and no organization is immune from crisis. Companies may corupt, buncrupt or lose their financial capacity. Addition to this organizations may lost stakeholders trust and face public opposition that leads them to lost their reputation and compitativness in the market. Internal and exrtternal situational problems challenges organizational performance. According to Appelbaum (2012), crisis difination, “Crises are the exrttrme form of a change and mark a pivotal momente in an organization’s life; successful adoption or death.” (p. 287). At any chance crisis may occure to the organizatiuon. According to Mitroff and Pearson (1993) cited in (Wang, 2008, p. 315), technology, organizational structure, human factors, organizational culture, and top management psychology are five factors that causes crisis in the organization. The 2017 public grivance followed by the application of income tax assesment process was the recent phenomina in Ethiopia. Any decisions of orgnizations has a chance to create a negative perception among the public. ERCA faced a public oposition among the tax payers due to the application of income tax collection process in category “C” in come tax payers. Stakeholders seek out new meaning resulting from a crisis event. Tax payers

generate their own meaning toward ERCA's action and oppose the tax collection and laying system of Average Daily and Annual Income Tax collection process.

Taxation is a base for development policy. It provides government an expected revenue to finance development objectives like infrastructure and plays a central role in domestic resource mobilization (Pfister, 2009). The existence of collective consumption of goods and services necessitates putting some of our income into government hands (Ethiopian Business Development Service Network & Ethiopian Chamber of commerce, 2005).

According to Article 51 of the Constitution of the Federal Democratic Republic of Ethiopia, the levying of taxes is the responsibilities of the government. Ethiopian Revenue and Customs Authority (ERCA) is the body responsible for collecting revenue from custom duties and domestic taxes.

ERCA was reestablished by the proclamation number 87/2008 on July 2008, by merging of former Ministry of Revenue, Ethiopian Custom Authority and the Federal Inland Revenue Authority for the purpose of enhancing the mobilization of the government revenues, while providing effective tax and custom administration and sustainability in revenue collection. The main objective of the establishment of ERCA was to streamline the public revenue generation function by bringing the relevant agencies under the umbrella of the central revenue collector body (ERCA, 2017).

There are two classifications of tax collection process in Ethiopia (direct and indirect taxes) and three categories of tax payer. Category "A" (any other business having an annual turnover of Birr 1,000,000 or more), category "B" (any business having an annual turnover of over Birr 500, 000) and category "C" (any businesses whose annual turnover is estimated up to Birr 500, 000) (Ethiopian Business Development Service Network & Ethiopian Chamber of commerce, 2005).

In January 2011, the Addis Ababa City Tax Administration Office has signed a memorandum of understanding with ERCA to gain support from the authority. Since 2011 the Addis Ababa tax administration and ERCA merged together under one umbrella and ERCA was the responsible body to collect tax from businesses in Addis Ababa city (ERCA & Addis Ababa City Administration, 2011)

As crises occur in any organization. Various techniques are used to handle crisis situation and minimize its impact on overall institutional performance and relationships with the public. Effective and efficient public relations take the largest share and play the greatest role in crisis mitigation and fixing.

According to (Mekonnen 2001, as cited in Chala, 2017) public relations in Ethiopia is less significant in the eyes of top level managements in an organization. So, in this study the researcher has conducted an assessment on the crisis communication efforts of ERCA, particularly on the way ERCA handled the wide public grievances in 2017 that resulted from introducing taxation system based on estimated average daily and annual income. The current study investigates, the steps followed and measures taken by ERCA's public relations unit to address the public grievances.

## **1.2 Statement of the Problem**

The Addis Ababa city tax administration applied average daily and annual income tax collection systems in every six years of interval. From (April 25/2017) to (Jun 7/2017) ERCA began the assessment of average daily and annual income tax over category C tax payers for the third time. This new move in tax collection is designed to create a favorable environment for trade transaction as well as to incorporate newly opened business in the taxation system and let the taxpayers pay their taxes based on their realistic income. The need to rearrange category of the tax payers as per the 2008 revised income tax proclamation is the major factor for the application of income tax reassessment. Just a week after the date (June 15/2017) the authority began to announce the newly estimated taxes. When this kind of tax collection process was implemented, ERCA had faced oppositions from the taxpayers. Huge public grievances started to be aired by the business community against ERCA. Lots of tax payers felt that, ERCA imposed unfair tax and complained that the amounted tax was beyond their income. They also refused to pay the desired amount to the government on time. On the other hand, ERCA primarily had a stand which concerns that, the tax collection process was necessary and the assessed tax was fair. As a result of wide public grievances, the issue was found to be hot and interesting. According to Darrell (2003), crisis is an immediate event which involves many actors including the media and deserves necessary decision to reduce the external pressure and uncertainty of the organization at the right time.

Consistent with Darrell's (2003) description of crisis, ERCA's situation involved many actors the government, ERCA, the business community, and media as well. It is a fact that tax is one income generation way for government. The Ethiopian government found the public protest difficult to take as tax collection was considered one of the ways to raise money to be spent on development projects, including the mega projects underway by the public sector. Also it affects the main aim of the authority which is enhancing tax collection system of the country. According to World Bank report (2016), Ethiopian actual tax revenue as a share of GDP is 13%. This is low compared to that of the average for

Sub-Saharan African and low income countries. The public unrest had its own share of contribution for the slow development of Ethiopian tax GDP ratio.

On the other hand, the situation was very sensitive to the business community. Crises can harm consumers physically, emotionally, and financially. Moreover, stakeholders can express their feelings by spreading negative words of mouth, or decide not to purchase from the company (Claeys & Cauberghe, 2014). In general, stakeholders may develop negative attitude towards the company. Crises can be understood as situations when basic values or life cycle of a community are under threat. As it explained earlier ERCA faced complaints and most tax payers accused the authority of arbitrary practices of tax levying. A large portion of the business community thought the unfairness of the executed taxes would harm their financial capacity. It looked like that its important publics lost confidence in ERCA as an organization.

When organizations face such kind of crisis, communication assists in responding to the crisis situation, creating understanding and providing the platform for the discussion of the way out. According to Coombs (2007) a little negative perception can affect organizational reputation. The worthiness of communication is significant in resolving and responding to issues that resulted in the crisis.

The public opposition following the average daily and annual income tax assessment had a potential to affect organizational performance of ERCA and the country significantly. The negative perception and lack of trust among the public generated negative outcome which might have resulted in reputational degradation. When the reputation of certain company decreases the legitimacy of the organization will be declined. According to Anthonissen (2008), in a situation like this, “effective and efficient communication can be a matter of life and death,” (p. 9). It is an interactive process of creating and interpreting messages that helps to produce a response (Griffin, (2012).

Apart from commonsense knowledge, not enough is known about how ERCA responded to the crisis situation in general and whether the communication efforts by the public relations department of ERCA to address were strategically designed. The business community’s satisfaction with ERCA’s communication was also believed to be a topic worth studying as it was hardly possible to find scientific studies on this topic.

### **1.3 Research Questions**

This study answered the following four basic questions.

- Which crisis communication techniques have been applied by ERCA along the three crisis stages (pre-crisis, crisis and post-crisis stages)?
  - What was the crisis response strategy of ERCA?
- What was the role played by Public Relations Department of ERCA in handling the crisis situation?
  - How did the business community view the crisis communication activities of ERCA?

### **1.4 Research Objectives**

Along with the research questions, the study has set general and specific objectives to be met after conducting the research.

#### **1.4.1 General Objective**

The study aims to assess the crisis communication strategies and activities of ERCA during the public grievance following the introduction of a new tax estimation process based on average and daily income.

#### **1.4.2 Specific Objectives**

- To explore the crisis communication of ERCA along the three crisis stages (before, during and post crisis stage).
  - To identify which response strategy ERCA used.
- To assess the role of public relations in handling crisis situation particularly the one occurred as a result of the public discontent with the 2017 income tax execution.
- To understand the extent to which the business community were satisfied with the crisis communication effort of ERCA.

### **1.5 Significance of the Study**

This study is significant in many ways. The study outcomes would be useful to the general public as tax is a major source of public revenue for the government. Citizens would like to see increased development projects which are largely financed by money collected in the form of taxes. Thus, effective and transparent taxation system is in public interest. As this study looks into the discontents following the effort to introduce a new taxation system and the communication effort to mitigate

conflicts. Thus, a study on the role of communication in creating understandings and easing tensions is believed to be in the best interest of the general public.

The study recommendations might help ERCA to better handle future crisis situations and manage its reputations and relationships. It provides possible clarifications on crisis preparation and prevention tool, communication plan, crisis response and response strategy. So ERCA can compare itself with the major crisis communication points which is addressed in the study and learned from the current crisis communication effort. Finally, the authority can improve its organizational work environment and protect itself from such kind of crisis by taking the recommendations given at the end of this study.

Most importantly, the study might contribute some knowledge in the particular area of public relations practices in government organization. As professional public relations is a recent phenomenon in Ethiopia, this research provides a case in understanding about the role played by public relations practitioners in handling organizational crisis. Generally, this research will serve as a reference material for those who want to conduct further studies on crisis communication.

## **1.6 Scope of the Study**

The study is all about the communication efforts related to handling public oppositions following the income tax collection of average daily and annual income tax which was applied by ERCA in 2017. The communication between ERCA and the tax payers is the main concern of this research. In particular, the research examined crisis communication techniques, and crisis response strategy of ERCA, opinion of business community toward the crisis communication process and the role played by the PR in the process of solving the public grievance. The study only focused on how the authority managed the situational crisis using communication and the effort of PR in collaboration with stakeholders.

The qualitative data were mainly gathered from the selected management of ERCA who had a direct contact with the issue. On the other hand, only category “C” tax payers were asked to respond to questionnaires as the evaluation process of average daily and annual income tax was mainly applied in category C tax payer; category “A” and “B” tax payers were excluded.

## **1.7 Limitations of the Study**

Every study has its own limitations. This study had faced limitations concerning literature, data collection process and data analyses. Regarding literature on the subject of crisis communication, it was

difficult to get non-Western literature. There are some studies conducted in Kenya on the subject of crisis. As the field of public relations in higher education is new in Ethiopia, it is difficult to find previous researches regarding crisis communication.

Concerning collecting qualitative data, the researcher faced various obstacles. It was difficult to get respondents those who got involved in the process of collecting average daily and annual income tax. The separation of Addis Ababa City Tax Administration from ERCA in December 31/2017 was also one factor. Due to the separation of the two organizations, it was very difficult to include high ranking officials who were involved in crisis communication decision making process. Those limitations resulted not to include additional respondents for interview. Regarding data analyses, the researcher found difficulties in data presentation and analyze respondents' response thematically.

## **1.8 Organization of the Study**

The final research report of this study is organized into five chapters. The first chapter deals with the background, statement of the problem, the research objectives and the research questions which the study finally answered. In the second chapter, review of related literature is presented. The third chapter is where the methodology of the study is discussed in detail. In this part detailed information is presented on how the study was conducted, which research methods are used to select study area and sample units. The fourth chapter includes the presentation and analysis of data followed by findings and discussions. Depending on the data collected qualitatively and quantitatively and based on the conceptual framework of the Situational Crisis Communication Theory, the researcher presents and discusses issues which focus on the overall crisis communication activities by segmenting the technique which was employed at the three crisis stages. And finally, the fifth chapter gives conclusion and recommendations.

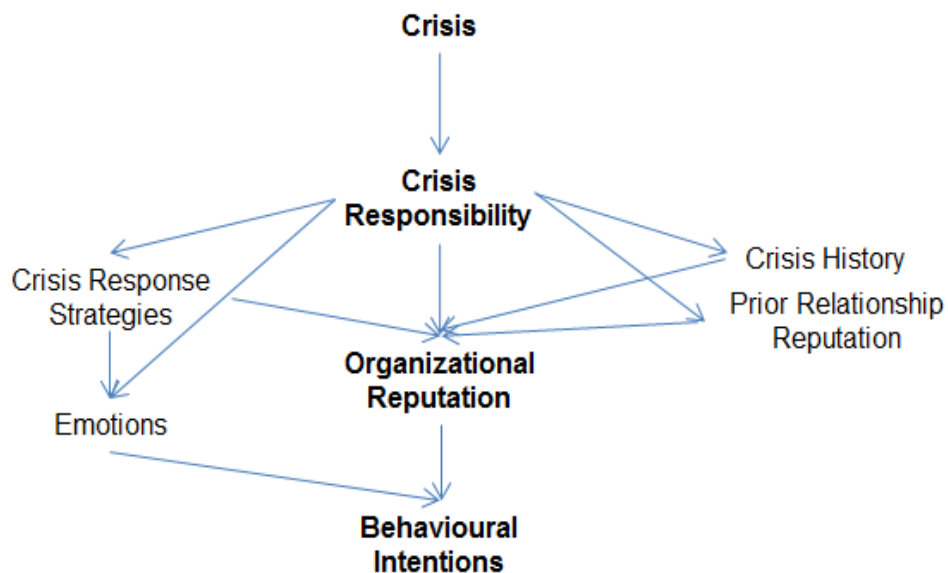
## **1.9 Theoretical Framework**

There are a lot of crisis communication theories like situational crisis communication theory, image restoration theory (IRT), renewal theory and so on. According to Sollow and Seeger (2013), IRT is a widely applied theory of crisis communication in the post-crisis stage. The messages are purposefully crafted and proposed to change the image of the organization in the public mind. On the other hand, renewal theory is a process of rebuilding an organizational reputation after the end of the crisis event by

rebuilding a strong relationship with stakeholders and publics. This theory focuses on the future performance of the company and it is rooted in a provisional rather than strategic response (Ulmer, Seeger, & Sellnow, 2007). The current study intended to assess not only the process of handling the crisis situation in post crisis phase but also the overall crisis communication activity of ERCA. Those other theories focused on rebuilding organizational image and reputation after the end of the crisis. For the purpose of this study SCCT is selected among various crisis communication theories mainly due to its suitability to the research questions raised in this study. It is difficult to rebuild a strong relationship with the stakeholder after the crisis harms both the organization and the public. SCCT provides a strategic response to mitigate the problem occurred in the organization. A strategic thinking during the crisis is an advantageous way to create a good relationship with the key publics which helps to minimize the crisis responsibility of the organization.

### 1.9.1 Situational Crisis Communication Theory (SCCT)

The situational crisis communication theory of Coombs (1995) was developed based on attribution theory. This theory logically explains how a crisis situation affects organizational reputation unless a crisis response strategy which includes a crisis communication is put in place to address stakeholders.



**Figure 1:** Crisis situation model of SCCT (Coombs, 2007)

Situational crisis communication investigates the nature of the crisis and identifies the responsibility of the organization. From the perspective of organizational performance, the level of the public attribution will be high and brings negative emotion among the publics while the cause of the crisis is the responsibility of organization itself. As Coombs (2007), crisis creates a negative impact upon the organization and stakeholders' confidence.

The crisis responsibility of the organization assists to identify which response strategy is appropriate to a certain crisis situation. However, the response should be parallel to the organizational target audience. Otherwise, the public emotion may result in negative perception towards the company which could in turn harm reputation of an organization. So managing the relationship between an organization and its public is the best way to protect and handle possible negative emotion of the public. In the next chapter, theory of situational communication is briefly explained.

# CHAPTER TWO

## REVIEWI OF RELATED LITERATURE

### 2.1 Introduction

This chapter deals about studies that have previously been conducted and are of relevance to this research. Situational crisis communication theory briefly explained in this chapter and gives deep understanding about crisis communication and how organizations hand crisis situation. Organizations practice various communication activities. Communication is a core concept for having effective organizational performance. Communication is the “lifeblood of the organization; the glue that binds the organization; the oil that smooth the organization's functions; the thread that ties the system together; the force that pervades the organization; and the binding agent that cements all relationships” (Harris, 2002, p. 13).

Crisis communication is one of organizational communication activities that organizations do at the time of risky or disastrous situations. As it is explained in the introductory part the focuses of this study is mainly based on the crisis communication of ERCA.

### 2.2 Defining Crisis

It is difficult to get a universally accepted definition of crisis, because of the diversity of crisis nature. The word crisis comes from the Greek word, *Krinein*, which means to make a decision (Darrell, 2003). Crisis is not extraordinary event, indeed every organization should expect to experience crisis (Smith, 2007). Also Gamage (2016), explain crisis as it is “a sudden condition of instability or danger that interferes with organizational performance. Demanding a decisive change or adjustment.” (p. 466). The crisis event affects the organization in many aspects. Coombs (2007), describe crisis as it is “the perception of an unpredictable event that threatens important expectancies of stakeholders and can seriously impact an organization’s performance and generate negative outcomes” (pp. 2–3). Also crisis it is an event that puts in danger both the stakeholder and the company (Fink, 2013). It is a turning point, for better or worse. Similarly, Darrell (2003), describe; it is an immediate event which involve many actors including the media and deserves necessary decision to reduce the external pressure and uncertainty of the organization at the right time.

### 2.2.1 Types of Crisis

According to Langford (2006), crises emerge in two forms: the “Cobra” or the “Sudden” is a disaster that hits suddenly and takes the company completely by surprise and leaves it in a crisis situation. Whereas the “Python”, “Slow-burning”, or “Crisis creep” is a crisis type which occurred by a collection of issues that steal up on the company one by one and slowly crush the organization.

Many scholars classify crisis type in different ways; more than eight crisis types are explained by different scholars; Coombs (2007), classified crisis into three clusters based on the crisis responsibility of the organization. SCCT categorize crisis type in to three crisis cluster; a victim (low crisis responsibility/ threat), accident (minimal crisis responsibility/threat), and intentional (strong crisis responsibility/threat). These classifications help to protect one’s organization from reputational damage. In addition to this it assists to respond to the crisis at the right time.

The following table summarizes crisis types based on crisis responsibility of an organization.

**Table 1: Crisis type based on crisis responsibility of the organization adapted from Coombs (2007)**

<p><b>Accident Crisis: Low Crisis Responsibility</b></p>	<p><b>Natural disasters:</b> acts of nature such as tornadoes or earthquakes.  <b>Rumors:</b> false and damaging information being circulated about your organization.  <b>Workplace violence:</b> attack by former or current employee on current employees on-site.  - <b>Product Tampering/Malevolence:</b> external agent causes damage to the organization.</p>
<p><b>Victim Crises: Minimal Crisis Responsibility</b></p>	<p><b>Challenges:</b> stakeholder claim that the organization is operating in an inappropriate manner.  <b>Technical error, accidents:</b> equipment or technology failure that causes an industrial accident.  <b>Technical error product harm:</b> equipment or technology failure that cause a product to be defective or potentially harmful.</p>
<p><b>Preventable Crises: Strong Crisis Responsibility</b></p>	<p><b>Human- error accidents:</b> industrial accident caused by human error.  <b>Human-error product harm:</b> product is defective or potentially harmful because of human error.  <b>Organizational misdeed:</b> management actions that put stakeholders at risk and/or violate the law.</p>

The victim crisis creates less negative effect on organizational reputation than the accidental or preventable crisis. The accidental crisis leads to moderately negative effect on organizational reputation compared with the victim or preventable crisis. The preventable crisis brings the most negative impact on organizational reputation compared with the victim or accidental crisis. (An-Sofie Claeys, Verolien Cauberghe & Patrick Vyncke, 2010).

### **2.3 Relevance of Communication and Public Relations in Crisis**

Communication has multi-various concept in different angles among different scholars and researchers. Despite communication is one of the processes in human life; scholars have suggested no single definition which generalizes the wide range of communication concept into one in the field of communication.

Coming into organizational approach, communication plays a key role for a better performance; to compete in the market as well. “The success of an organization’s effort to acquire resources and to influence the context within which it carries out its activities depends heavily on how well and how professional the company communicates with its resource holders” (Fombrun, Cees, Van Riel & Charles, 2007, p. 2). It is a core element to rebuild risked image and reputation. It is a tool that stick the relationship between the organization and the stakeholder. To do so, effective Public Relations (PR) practitioner is necessary to create favorable and smooth communication approach during crisis.

Public Relations is the main engine to accelerate organizational reputation using communication. PR plays various role to bring success in the organization because it is a main engine to accelerate organizational reputation using communication tools and channels. As reputation is a process and developed through time it affected by crisis. According to Le Roux (2013), communication contribute a remarkable result during crisis stage in assisting the decision- makers during the response stage, enabling them to get the best result for the crisis. Most importantly, PR is responsible for every success and failure of the organization. the concept of PR and communication is like hand and glove. PR managers could not be successful with-out using best possible communication tools effectively.

Previously, the concept of public relations has been seen narrowly. PR only thought to play a technical role like publishing organizational newspaper and magazine, preparing the conference and press release etc. public relations is a planned continual effort to create and uphold goodwill and mutual

understanding between organization and its public. Likewise, Jefkins (1992), describes public relations as it is planned communication approach both internally and externally for the accomplishment of specific objective. When various PR theories and researches are conducted; the role of PR in an organization is considered as managerial. This role of PR deals with the ability of decision making in reputation and relationship management. Grunig (2013), express “Public relations and communication management describe the overall planning, execution, and evaluation of an organization's communication with both external and internal publics groups that affect the ability of an organization to meet its goals” (p. 2).

From the perspective of the persuasive capability of a PR, messages are delivered depending on the strategy and using technical approach to acquire opinion change to generate awareness. From this view, Public relations plays an educational role. The desire in changing opinion accomplished through the implementation of sufficient communication approaches; the operational role of PR is a tool to gain change in public opinion. Public relations have a key role to inform both its own public and other, far wider ones, by providing information in a factual, easily understood format, so that ignorance of an organization, a product or a place can be overcome through knowledge and understanding (Henslowe,1999).

While Proactive role; is all about anticipating issues, anticipation leads to think strategically. Strategic communications plan is to integrate all the organizations programs, by planning a long-term strategy for the success of the company. This empowers the PR to be more proactive and strategic, rather than consistently reacting to the existing environment. According to Smith (2008), each and every strategic processes are interdependent; organizational goal guide to constrict objectives, which in turn help drive decisions about what persuasive strategies to use and what tactics to employ to address the problem or opportunity effectively and efficiently. Similarly, in crisis situation public relations plays significant role to protect the organization and to control the upcoming risks by anticipating issues and make possible decision to deliver the right message in the best communication platform.

One of the responsibilities of PR officers at a time of crisis is to know their stakeholder to handle and manage the crisis easily. According to Schwarz (2010), “the way stakeholders ascribe causes and responsibility for crises to certain organizations has been in the center of interest as these attributions were found to have substantial impact on organizational reputation” (p. 174). Public Relations also has a role in crisis management; it contributes to communicate to the crisis stage. Alzahrani (2016),

admits “the public relations activities, as well as various communication activities and the roles played by organizations and institutions during the crisis, are within the scope of the disaster or crisis communication” (p. 1085). Concerning the context of the crisis communication, every crisis communication activity that is planned to apply is conducted by the public relation practitioners. The administration of successful public relations considers three steps to resolve any crisis which are pre-crisis, during a crisis, and post a crisis.

## **2.4 Organizational Reputation**

The understanding of reputation varies according to the focus of research. Generally, reputation is described as “the net perception of a company’s ability to meet the expectations of all its stakeholders” (Fombrun 1996, p.37). Also Davies and Chun (2002), states it is a synthesis of individual attitudes towards an organization’s past behavior and future prospects. Reputation is seen as a resource to be protected, especially during crisis situations. Eisenegger (2005), communication either has an impact on image restoration or the media agenda in which reputation is built in order to safeguard reputation in the long run.

According to Gray and Balmer (2003), organizational reputation unclasps all the visual, verbal and behavioral elements of an organization or a person. Therefore, it should be perceived that individual, organizational or institutional reputation is concurrent to the all actions, results and their interpretations among various stakeholders. Image and reputation is being driven by both internal and external factors Individual or institutional actions (doing and non-doings in some situations), communication, visual appearance and performance results pertain to values and competence explored. Once image and reputation can be affected not only on stakeholder’s direct meeting with the politician, some representatives of the party, institution or public organization, but it is also being influenced by media messages, gossips, other stakeholders’ reviews and appreciations.

Smaiziene (2007), clarifies that positive reputation leads to create favorable work environment that helps to attract the media and to have better relationships with them. Crisis creates a potential impact on organizational success by affecting all the necessary valuable resources of the company.

## **2.5 Crisis Management**

According to Gilpin and Murphy (2008), a planned management of crises reduces the prediction of the crisis event impact both to the organization and to the stakeholders. The purposeful planning tactic

simplifies the complexity of the crisis event. During a crisis, organization must prepare for it. Crisis management is a process with many parts, such as preventative measures, crisis management plans, and post-crisis evaluations. According to Darrell (2003), crisis management is handling crisis situation before it generates disastrous damage to the organization. This implies that, the role of PR being proactive, active and reactive in crisis situations to communicate. It is highly important in anticipating, planning and communicating crisis.

Coombs (2007) explains

Effective crisis management handles the threats sequentially. The primary concern in a crisis has to be public safety. A failure to address public safety intensifies the damage from a crisis. Reputation and financial concerns are considered after public safety has been remedied. Ultimately, crisis management is designed to protect an organization and its stakeholders from threats and/or reduce the impact felt by threats. (p. 165).

## **2.5.1 Stages of Crisis Management**

### **A. Pre-Crisis Stage**

This stage entails action to be performed before the crisis is coming across into the organization. According to Price (2008), effective communication is an advantage to avoid a crisis in the first place. Having effective communication is the most productive way to handle the stakeholders when the crisis actually happened. Coombs (2006), states that this stage is a stage of prevention and preparation. Prevention seeks to identify and reduce risks that can have a potential to develop into crises (Coombs, 2009). Crisis managers must know the signal and collect information, research and analyze it to conduct and react into the crisis. On the other hand, the crisis management team has a responsibility to protect the organization from reputational damage by conducting a crisis management plan.

Organizations are more effective when companies prepare a crisis management plan that is updated at least annually, have a designated crisis management team, conduct exercises to test the plans and teams at least annually, and pre-draft some crisis messages. In this stage, the crisis management team identifies the crisis vulnerability of the company (how much the crisis affects organizational performance and stakeholders), select a spokesperson (a person who is directly related to the crisis situation and has enough knowledge about the crisis to respond in the best possible way) and conduct a crisis communication plan.

SCCT proposes a two - step process for assessing the crisis threat. (1) *Categorize stakeholder*, determine the treat of the crisis in which the crisis stage stakeholders impact highly visible. (2) *Identifying intensive factors*, or finding out problematic issues that push the organization into disastrous crisis. Crisis history and prior reputation are two intensive factors that changes the smoke into flame. When past crisis happened again, it frames stakeholder behavior and perception to be negative. Identifying the intensive factors facilitates to show how well or poorly an organization has treated stakeholders in the past. Preparation and prevention leads to protect and survive from a feature crisis by plan, make necessary decision, train and seek crisis management skill which helps to respond effectively.

### **B. Crisis Event (During crisis) Stage**

It is a stage where the crisis is really happening in the organization. According to Coombs (2012), during the crisis event, crisis mangers must realize the organization is in crisis and take appropriate action. The organization communicates with its stakeholders with word or action. Here is the stage where different crisis communication strategies and actions are taken by the PR department and crisis management team. Responses are expected to give at this stage too. Generally, this stage, it's the toughest time for the institution. Different communication techniques are needed to be applied and the crisis management team should work together with the PR department.

### **C. Post Crisis Stage**

This stage is a stage of actions after operations, monitoring issues and follow-up communication with the stakeholders as well as it is a stage of preparing to control and protect the organization from facing such crisis issues later. As Coombs (2007), lists down three post crisis best practices. (1) Deliver all information promised to stakeholders as soon as that information is known. Quick and consistent information have to addressed to the public. (2) Keep stakeholders updated on the progression of recovery efforts, including any corrective measures being taken and the progress of investigations and (3) Analyze the crisis management effort for lessons and integrate those lessons into the organization's crisis management system. Crisis mangers make sure that the stakeholders had positive perceptions about the crisis and to check the crisis is over.

## **2.6 Crisis Communication**

Crisis communication can be defined broadly as the collection, processing, and dissemination of information required addressing a crisis situation. As Coombs and Holladay (2010), pointed out crisis

communication is the crisis response. It is what organizations say and do after a crisis. Crisis responses are highly visible to stakeholders and very important to the effectiveness of the crisis communication. According to Coombs (2012), the reality of crises leads to the need for preparation and readiness to respond to and manage crisis. The critical component in crisis management is communication. Thus, a crisis management team should anticipate the risks that may escalate to a crisis and the managers should be aware of the crisis; otherwise, there could be ineffective in handling the crisis situations. Similarly, Fink (2013), supports the idea of Coombs and argues that crisis management is to manage the reality, whereas crisis communication is about shaping perception of the public on the crisis event. It is explaining the crisis event to the public the way the organization desires to understand the issue by shaping public opinion. This indicates managing the opinion of the public helps to be effective in managing the real crisis.

### **2.6.1 The Relationship between Crisis Management and Communication**

Communication is a major principle of crisis management. Coombs & Holladay (2010), the phase of the crisis management process has its own demand for creating and sharing knowledge the need to collect and interpret information.

Crisis communication concentrates on locating and reducing risk. This emphasizes, preventing an organization by anticipating issues that create risk to the institution. Proactive public relations effort is importantly needed in the pre-crisis phase. This stage is related to issues and risk management. As crisis communication is communicating the crisis to the public, informing and delivering relevant messages to stakeholders to prevent the organization is the priority for the public relations department. This could help to minimize the effect of negative reaction from stakeholders in crisis and post crisis.

Crisis managers try to find early signs of a crisis (an issue) and take actions designed to influence the advancement of the issue. Crisis communication plan, crisis management and spokesperson is essential to communicate the crisis. Communication provides the knowledge that the crisis management team requires to create situational awareness and to make decisions. In the post crisis stage, crisis managers look for ways to better prepare for the next crisis and fulfill commitments made during the crisis in the other hand crisis communication team address follow-up information.

## 2.6.2 Types of Crisis Communication

According to Coombs (2007), there are two types of crisis communication process.

**A. Crisis knowledge Management:** involves identifying sources, collecting information, analyzing information (knowledge creation), sharing knowledge, and decision making. Crisis knowledge management is behind the scenes. It involves the work the crisis team does to create public responses to a crisis.

**B. Stakeholder Reaction Management:** encompasses communicative efforts (words and actions) to influence how stakeholders perceive the crisis, the organization in crisis, and the organization's crisis response.

## 2.6.3 Crisis Communication Plan

Crisis communication plan is the main issue for the organization at a time of crisis in the crisis communication process. Crisis communication plan is guideline for every issue which is implemented in the company. In the pre-crisis stages, crisis managers anticipate the crisis effect and plan to handle it. But as the crisis came in different colors so, it is important to plan, in consider the existing environment and stakeholder perception. When crisis happened many eyes and finger points toward the organization, in this case it is a time of war for the company. To win the war, organizations need a crisis communication plan before the crisis goes to the climax.

Using a crisis communication plan it is possible to communicate the right message to the right audience at the right time. Audience (stakeholders or peoples affected by the crisis event), message, spokesperson and media relation techniques are the core elements. Nick and Tony (2008) emphasizes the success of crisis communication from the perspective of planning media relation program. Reaching the media is often a time consuming activity for handling the crisis effect and shape the perception of the public the way the organization desire accordingly. So, anticipating the crisis event helps to draft message and response for the audience. While drafting message, it is important to identify and follow the response strategy.

## 2.7 Crisis Response Strategy (CRS)

According to Holladay (1996), crisis response strategies can be divided into four groups: Denial, Distance, Rebuild and Bolstering response strategy. When organizations respond to the crisis, their response strategy should be equivalent to the crisis situation they are facing at the time. There are different kinds

of crisis response strategies Coombs (2007), categorize those response strategies into four main groups based on the crisis responsibility of the organization.

These four kinds of response strategy categorized under two major sections primary (denial, distance, and rebuild) and secondary response strategy(bolstering).

- **Denial Response strategy:** Claims there was no crisis or the blame for the crisis is not the organization and attempting to remove any connection that relates the organization to the crisis.
- **Distance Response strategy:** Accepts the crisis, but tries to weaken the link between the organization and the crisis. This kind of response strategy aims to diminish the connection of the organizations with the crisis situation and works reduce negative stakeholders perceptions of the crisis.
- **Rebuild Response strategies:** Attempting to increase the organizational reputation level by offering material and/or symbolic forms of aid to the affected party.
- **Bolstering Response strategies:** Which are secondary response strategies and are used to enhance the effect of the three primary strategies

**Table 2: Crisis Response Strategies Groups (Adapted from Coombs, 2007)**

<b>Four response strategies group</b>	<b>Ten response strategies</b>
Denial	Attack the Accuser, Denial and Scapegoat
Diminish or Distance	Mortification and Justification
Rebuild	Compensation and Apology
Bolstering	Reminder, Ingratiation and Victim

(Attack the Accuser) the organization blames external party for the situation. (Denial) the organization rejects the cause of the crisis. (Mortification and Justification) the organization explains the crisis and the reason behind and tries to gain forgiveness for the organization. (Compensation and Apology) the organizations gives reward to the crisis victim and make excuses. (Ingratiation) seeks to win public approval of the organization, and (Victim) portrays the organization as a victim in the crisis.

## **SCCT Crisis Response Strategy Guidelines. Adapted from (Coombs, 2007)**

- In case of no history of similar crises and neutral or positive prior relationship reputation, informing and adjusting information (Bolstering strategies) may be sufficient in case of crises with minimal attribution of responsibility, namely belonging to the victim cluster.
- The victim response strategy may be implemented as part of the response to crisis types belonging to the victim cluster.
- In case of history of similar crises and/or negative prior relationship reputation, the victim cluster should be addressed through Diminish crisis response strategies.
- In case of no history of similar crises and neutral or positive prior relationship reputation, the accident cluster should be addressed through Diminish crisis response strategies.
- In case of history of similar crises and/or negative prior relationship reputation, the accident cluster should be addressed through Rebuild crisis response strategies.
- Rebuild crisis response strategies should be used to address any crises belonging to the preventable cluster, regardless of crisis history and prior relationship reputation.
- Rumor and challenge crises should be addressed through Denial crisis response strategies.
- Mixing several types of crisis response strategies will reduce the effectiveness of the overall response; therefore, consistency should be always guarded.

### **2.7.1 Crisis Response**

For Coombs (2007), the crisis response is what management does and says after the crisis hits. Public relations play a critical role in the crisis response by helping to develop the messages that is delivered to various public. Great deal of research has examined the crisis response have shown that crisis responses are divided into two sections.

#### **2.7.1.1 Initial Crisis Response**

The initial crisis response guidelines focus on three points: be quick, be accurate, and be consistent. Experience practitioner and academic research have combined to create a clear set of guidelines for how to respond once a crisis hits.

**A. Be Quick:** It is the most stressed time for the managers as well as for the organization the time the crisis occurred and after it happened. After the crisis occurred people try to find its cause and grasp information using different method. Also, multiple accurate and inaccurate news is published, in this

case people get confused. Hence the managers need to be quick to respond and communicate with their public; what is the crisis, why it happened how they are working to manage it. Coombs (2009), stated a quick response is active and shows an organization is in control. Giving quick information minimizes misperception that appeared due to the absence accurate information. According to Gamage (2016), when there is an absence of information, the miss-information becomes the news. As many people grasp an information from the news media, misperceptions caused by wrong information can cause a worse damage than the one that caused by the crisis itself. This makes effective communication crucially important for a company to survive a crisis.

**B. Be Accurate:** Accuracy is important anytime an organization communicates with public. People desire accurate information about what happened and how that event might affect them. Because of the time pressure in a crisis, there is a risk of inaccurate information. If mistakes are made, it must be corrected. However, inaccuracies make an organization look inconsistent. Incorrect statements must be corrected; otherwise they can make an organization appear incompetent. The philosophy of speaking with one voice in a crisis is a way to maintain accuracy. Quick actions can also save money by preventing further damage and protecting reputations by showing that the organization is in control. However, speed is meaningless if the information is wrong. Inaccurate information increase rather than decrease the threat to public safety.

**C. Be Consistent:** The information offered by the organization concerns the victim and provide frequently. Coombs (2007), claims that inconsistencies create confusion and make crisis managers appear to be incompetent.

### **2.7.1.2 Reputation Repair and Behavioral Intentions**

Reputation repair strategy can be used in the crisis response phase, post crisis phase or both. The reputation repair strategy varies with term of how much they accommodate victims in crisis (those at risk harmed by the crisis) (Coombs, 2009). When a strong reputation repair is required, that effort will carry over into the post-crisis phase or crisis managers may feel more comfortable waiting until the post-crisis phase to address reputation (Holladay, 1996). Crisis managers follow a two-step process to assess the reputation treat of the crisis. 1<sup>st</sup> : *Identify the basic crisis type*; a crisis manager considers how the news media and other stakeholders are defining the crisis. 2<sup>nd</sup>: *Review the intensifying crisis history and prior reputation*; if an organization has a similar history of crisis or has a negative reputation, the reputation treat is intensified.

In order to answer the research question that are described in chapter one, the researcher used different methods of conducting research. Which research approach, sampling method and data gathering techniques are used by the researcher is explained in the next chapter.

## **CHAPTER THREE**

### **METHODOLOGY**

This chapter is concerned about the overall research methodology of the study. Issues such as the research design, sampling and sampling techniques, data collection method are discussed under this chapter.

#### **3.1 Research Design**

Research design “refers to the feature of the research project in broader view that determines the overall organization of the study” (Abate, 2018, p.49). Similarly, Nayak and Priyanka (2015) define research design as “a comprehensive plan for data collection in an empirical research project. It is a “blueprint” for empirical research aimed at answering specific research questions or testing specific hypotheses” (p.61).

As it is explained in the previous chapters the main aim of this study is to know how ERCA used communication for crisis management and which response strategy it employed at the time. More specifically, the study attempts to understand the crisis communication activities carried out by ERCA, the crisis response strategy employed by the organization and the role played by its PR as well as the tax payers’ views on the way ERCA tried to settle the 2017 disputes following the implementation of new tax estimation and collection system. Depending on the research question and objectives descriptive type of research design was employed. This type of research design deals about explaining the situation in form of word or statement. Also descriptive research design is suitable plat form to apply all kinds of research method (Qualitative, Quantitative and Mixed).

#### **3.2 Research method**

Mixed method research approach is a way of doing research by integrating both qualitative and quantitative research methods into one and apply both methods to collect data. Based on the characteristics of research questions of this study, concurrent type of mixed method research approach was found to be appropriate. Both qualitative data and quantitative data is used to validate the research questions.

In order to collect sufficient information that helps to answer the research questions, the researcher used both qualitative and quantitative method. Qualitative research method is a method of research which concerns to subjective assessment.

To collect data that helped to answer questions related to the crisis communication activity of ERCA, response strategy and the role played by the PR using qualitative research method was found to be more appropriate. Qualitative research works with meanings, causes, desires, theories, standards and attitude which relates to a deeper relationship, processes and phenomena that cannot be reduced and generalized (Maxwell, 2013). Whereas quantitative research method uses objective measurement to gather numeric data that are used to answer questions or hypotheses. Martin and Bridgmon (2012), described it, from the perspective of the sample units which are selected from the general population. Due to the characteristics of the fourth research question which aimed at getting the views of the tax payers toward ERCA. The researcher had to select sample participants from category C tax payers and get them respond to a questionnaire. Thus, quantitative research method was found to be more convenient. In quantitative research methods the data can be quantified because the samples are generally large and considered representative of the population, the results are taken as a general and sufficiently comprehensive to the view of the entire research population. Similarly, Queiros, Faria and Almeida (2017), argue that quantitative research follows formal instruments for data collection and “focuses on objectivity and is especially appropriate when there is the possibility of collecting quantifiable measures of variables and inferences from samples of a population” (p.370).

### **3.3 Sampling Technique**

According to Kothari (2004), sampling design refers to the procedure or way the researcher uses to select samples from the general population. So, to select the necessary sample which is proper to the research questions, probability and non-probability sampling techniques were applied. Probability sampling is a method of sampling that helps to draw a certain number of sample study participants out of the population where everyone has equal opportunity to be selected. Whereas non -probability sampling gives unequal chance to the population.

The researcher used purposive sampling method to identify eight respondents who were selected for the reason that they were mainly connected to the research issue. Purposive sampling is a method of selecting sample in a non-random way to single out a small number of participants based on the criteria

put by the researcher. Tadesse (2017), “It enables you to use your judgment to choose people that are presented or are available that best meet your objectives or target groups” (p.33).

To get the reflections of tax payers toward the crisis communication activities of ERCA, respondents were selected from three sub-cities using multistage random sampling method. This kind of selecting sample is an easier way to select representatives from large populations (Kothari, 2014). It is a method of sampling that is applied in two steps. For the purpose of this research first three sub-cities were selected among 10 sub-cities of Addis Ababa. Bole, Nifas Silk and Gulele were selected using a Fishbowl method of drawing random sample. It is possible to use Fishbowl method of drawing random sample if the total population is small. Kumar (2011), explain how to select sample using Fishbowl, “...number each element using separate slips of paper for each element, put all the slips into a box and then pick them out one by one without looking, until the number of slips selected equals the sample size you decided upon...” (p. 182). Secondly, the researcher used Rao software (sample size calculator) to select 383 participants from the selected three sub-cities of Addis Ababa.

### **3.4 Study Area**

According to the (2018) report of Addis Ababa city tax administration, there are about 225,529 category C tax payers in Addis Ababa. The number of tax payers in each sub-city varies, for example, Kolfe Keraneyo (36,991), Bole (36,268) and Yeka (33,995) take the largest share and Addis Ketema (10,609), Arada (9295) and Lideta sub-city (9245) are those with the smallest number of tax payers.

The below table shows that among the total number of 225,529 category C tax payers, a total of 88317 tax payers were selected from selected three sub-cities. The table also identified how many percent does the selected sub-cities covered from the total number of level C tax payers.

**Percentage calculation:**  $36,268 * 100 / 88317 = 41\%$

**Sample calculation:**  $383 * 41 / 100 = 151.03$

**Table 3: Distribution of respondents according to sub-city**

<b>Sub-city</b>	<b>Bole</b>	<b>Nifas Silk</b>	<b>Gulele</b>	<b>Total</b>
<b>Population</b>	36,268	33,319	18,730	88317
<b>Percentage</b>	41%	38%	21%	100%
<b>Sample</b>	157	146	80	383

### **3.5 Data Gathering Procedure**

Data were collected from two sources, primary and secondary. Primary data were collected from selected officers using interview and also from selected category C tax payers using questionnaires. Secondary data were collected from written and non-written materials such as internal reports, plans, journals and any other publications as well as from TV programs. The researcher collected both qualitative and quantitative data at the same time. So, concurrent type of mixed research method is carried out. In order to gain concrete data interview and questionnaire were used. The researcher explained those two method of data collection techniques as follows.

#### **3.5.1 Interview**

An interview is a face-to-face discussion or communication. Caroiyn and Palena (2006), emphasize that “the primary advantage of interviews is that it provides much more detailed information than what is available through other data collection methods such as surveys” (p. 3). As ERCA is the main actor for this research, the participants mainly selected from ERCA who are directly related to the process of collecting daily and annual income tax. Semi-structured interviews were conducted to collect data and relevant information with the aim of understanding specific information which could be related to the crisis communication activities, crisis response and role of PR. ERCA’s managers, tax affairs directors, public relation mangers and communication directors are interviewed and the interview session was held at respondents’ office.

#### **3.5.2 Questionnaire**

In order to gather information from wider source the researcher must use questionnaire so as this study reached large number of population, the researcher used questionnaire to gain desired response. In order to minimize non-response rate, a total of 402 questionnaires was circulated in the selected three sub-cites

because the researcher aimed that at list 5% of questionnaires could not been responded. So, the researcher circulated 402 questionnaires.

$$5\% \text{ of } 383 = 19.15$$

$$383+19.15 = 402.15$$

The questionnaire had two parts, the first section had a set of questions that inquire research participants' demographic information, their knowledge about tax and average daily and annual income tax collection process. The second section included a set of questions that measure participants view toward the taxation system of income tax collection process and ERCA's response. This part of the question was presented in the Likert scale with five options of response that include (1) Strongly disagree. (2) Disagree (3) Neutral (4) Agree (5) Strongly agree.

As Amharic language is the working language of the nation, the researcher designs the questioner in Amharic because it is relevant to find accurate data and the language is easy to understand among the respondents who are all dwellers of Addis Ababa. But for the purpose of fulfilling research standard the questionnaire was translated into English and included in the appendix part of this paper. The designed questionnaires were self-administrated.

### **3.6 Method of Data Analyses**

Based on the research questions, the collected data both qualitatively and quantitatively were analyzed.

The qualitative data which was gained through interviews was interpreted and analyzed thematically. Walliman (2011), expressed that qualitative research method stands to measure human feeling, attitude and judgment. The collected data can be presented in the form of words, picture and sound. So, textual explanations offered based on the thematic area of the research questions by the researcher. On the other hand, quantitative analysis deals with data in the form of numbers and uses mathematical operations to investigate their properties.

Considering the above statement, the quantitative data that was collected using questionnaires was encoded and analyzed through percentage and frequency scales using SPSS (Statistical Package for the Social Sciences) to summarize and compare the views of tax payers toward the tax collection process and ERCA's response.

### **3.7 Ethical Considerations**

Research ethics is a code of conduct that supports to explain if the study is clear from plagiarism, some other misdeed in the process of sampling process and data collection. Also, the relationship between participant and fabrication of data are one of principle to be considered. The following points were taken as ethical considerations by the researcher.

- The identity of the researcher and the purpose of the research was explained to each participant.
- Participants were voluntary to participate and they were told they could quit participation at any point if they were not comfortable.
- They were assured their responses would be confidential as well as they had a full right to leave out from participation.
- Samples were taken based on the requirement of the research methodology. As the study employed both qualitative and quantitative methods, the researcher follows reasonable ground to select samples.
- Interviews were conducted at a place and time convenient to the interviewees.

# **CHAPTER FOUR**

## **DATA PRESENTATION AND ANALYSIS**

### **4.1 Introduction**

This chapter deals with the presentation and analysis of quantitative and qualitative data obtained through survey questionnaire and interview. The presentation and discussion is organized with relevant thematic areas and the theory of the SCCT. The chapter consists of demographic characteristics of respondents, ERCA's view toward the public opposition, stakeholders' perceptions and responses to the crisis and crisis communication activity of ERCA in pre-crisis stage, crisis stage and post crisis stage. The data are analyzed in line with the four guiding research questions of the thesis. The research questions are:

- Which crisis communication techniques have been applied by ERCA along the three crisis stages (pre-crisis, crisis and post-crisis stages)?
- What was the crisis response strategy of ERCA?
- What was the role played by Public Relations Department of ERCA in handling the crisis situation?
- How did the business community view the crisis communication activities of ERCA?

### **4.2 Demographic Characteristics of Respondents**

The data are collected from 383 respondents of survey questionnaire. The demographic characteristics of respondents is summarized as follows. From the total respondents, the male respondents accounted for 53.3% while 46.7% of them were female. Regarding the age group, the majority (33.2%) of respondents are categorized within the age group of 25 to 34 years old. This is followed by 30.8% and 18.5 % of respondents are with the age group of 35 to 44 and 18 to 24 respectively. The remaining 17.5% of respondents are within the age group of 45 to 54 years old.

The respondents' educational background ranges from no formal education to those who have first degree. The majority of respondents (26.6%) have completed secondary school education. This is followed 23.8% and 20% of respondents have attained preparatory school education and first degree respectively. The remaining 19.3% and 10.2% of the respondents have primary level education and no formal education respectively.

### **4.3 ERCA's View Toward the Public Opposition**

The problem of having a well-constructed rules and regulations, internal technical problems, lack of well-organized plan, lack of attention to apply the tax assessment of average daily and annual income tax and the merging of the Addis Ababa tax administration with ERCA created absence of decision making for the implementation of tax collection system are also the major problems which observed in the organization.

ERCA has evaluated the objection raised by the tax payers in two ways:

**1. Problems in the process of estimating the tax:** The assessment method applied depends on estimation, the authority believes that there was unfair tax assessment and error occurred by assigned tax evaluators. According to Mr. Atakelti G/gzaber, Addis Ababa city tax affairs operation advisor and technical supporter, the tax collection system is implemented using subjective estimation. The authority did the estimation based on the given information offered by the business community. By its nature estimation doesn't follow scientific process so, it is difficult to calculate and impose the right tax.

**2. Lack of awareness and unwillingness to pay tax among the tax payers.** The tax payer are the major stakeholders for ERCA and they are responsible for the beginning of the public grievance over the authority. Mr. Driba Angarasa, Addis Ababa City Administration tax payers educational team head, evaluated the public opposition from two perspectives.

There was proper complains as well as improper complains. The proper complains are a complains which caused by the assigned tax evaluators incorrect evaluation and a business type which are charged unfair tax beyond their actual income. There are some evaluators who applied the taxation system on those who should have been assessed like import and export companies and traditional brewery owners. However, there were also improper complains raised by the tax payers because of low tax knowledge and lack of understanding about the tax calculation and imposition method.

In addition to this, there was a need to be assessed based on their previous trade transaction among category C tax payers. As the tax assessment applied in 2017, the evaluation depends on the trade transaction they had at the time, said Addis Ababa tax affairs advisor, MI's Senayit Tsgaye. Similarly, Mr. Driba confirmed that "The business owners who have begun their trade transaction within these five-years have very little awareness about the taxation system of average daily and annual income tax."

This kind of perception generated from lack of knowledge in understanding taxation system of the country.

The data given in the following table indicates how much of the taxation system is understood by category C tax payers.

**Table 4: Knowledge of tax payers toward the Ethiopian taxation system**

<b>Value</b>	<b>Percentage</b>	<b>Frequency</b>
I understand most of it very well	8.6%	33
I understand enough to get by	28.7%	110
I understand very little of it	26.6%	102
Close to nothing	36.0%	138

The above result shows that only 8.6% of category C tax payers understood the taxation system of the country very well. However, relating to the taxpayers who have little understanding of the taxation system account the largest percentage. This indicates that category C tax payers' have very little awareness about the taxation system of the country. This adversely affects the perception that the tax payers had about the tax collection processes. That means there was a possibility that the business community raised inappropriate complain because there is a gap in addressing the right message for the stakeholder.

#### **4.4 Stakeholders' Perceptions and Responses to the Crisis**

As is evident from Coombs (2007), crisis definition, it is the perception of stakeholders that determine what type of crisis an organization is facing. Several different groups of stakeholders speculated and expressed their opinions regarding who was responsible for the public discontent.

**Table 5: Tax payers' reflection toward the reason for the public discontent**

<b>Value</b>	<b>Percentage</b>	<b>Frequency</b>
Information gap before it was applied	33.9%	130
Lack of awareness among tax payers about tax system	17.5%	67
Unwillingness to pay tax among tax payers	4.0%	16
Unfair tax execution	44.6%	170

Based on the above data, unfair tax execution and lack of information takes the largest share (78.5%) as a reason for the public protest among the business community toward the tax collection process. Whereas unwillingness among the tax payers shares the smallest average than others. It shows the willingness of the tax payers to pay their tax. However, it is affected by different reasons like an information gap between ERCA and the business community and lack of awareness about the taxation system. As ERCA's officers admits there is an error on the estimation process and information shortage among the tax payers about the process of the tax assessment method that strengthens the public view. This means unfair tax assessment and lack of information before the implementation of average daily and annual income tax assessment process was the main reason for the rise of the public grievance. Also most of category C tax payers argued that they had a little understanding on taxation system of the country so in this case ERCA takes full crisis responsibility.

As it is described above, the perception of the stakeholders describes what type of crisis the organization is facing. In this case ERCA has a full responsibility for the occurrences of this public opposition. Based on the quantitative data observed in the above, the business community have blamed ERCA. Unfair tax execution is the main reason for having public opposition toward ERCA.

According to Coombs (2009), crisis type formulated by the crisis responsibility of the organization. ERCA has faced a challenge. The stakeholders claim ERCA is operating inappropriate manner. The response given by Mr. Tolu Fite, Addis Ababa city Tax Administration, customer service and education directorate director, verified the crisis perception of the tax payer identifies crisis responsibility.

The organization is demand to implement all actions in appropriate manner but due to some reasons the plan that we are going to apply goes in wrong way. The misdeed of the tax evaluators resulted huge opposition over ERCA and this changes the mind of the general public as ERCA is irresponsible for its action.

The public opposition highly challenged ERCA because it was an obstacle for revenue raising. ERCA lost public trust due to the tax implementation process and the organization seen as evil company that harms the stakeholder by imposing high rate of tax over the business community.

## **4.5 Overall Communication Activity of ERCA**

According to Mr. Adane G/medhin, Communication Team Coordinator, ERCA communicates its stakeholders through different communication channels; the authority use Print, Broadcast and internet as a medium of communication. From the three medium of communication, broadcast (Radio & Television) takes the greatest share. The organization has four Radio programs; FM Addis 97.1, Sheger FM102.2, Fana FM 98.1 and National Radio are the media houses that the authority uses to communicate. Each programs have 15-30 minutes of time duration also has a TV programs on EBC. While in print media, Newspaper called “Gebi Lelimat” means “Income for Development” published monthly and other communication tools are used like booklet, brochure, annual magazine, outdoor advertisement and face to face meeting. The face to face communication with the key stake holders (trade unions) heled in every three month in each sub-city and Woreda branch offices. Continuous information updates also addressed through website [www.Erca.gov.et](http://www.Erca.gov.et).

Based on SCCT crisis stage classifies in to three, though the researcher present and analyze the data depending the crisis stage as follows.

## **4.6 Pre-Crisis Stage**

According to Price (2008), “communication helps to avoid a crisis in the first place.” Having effective communication is the most productive way to handle the stakeholders when the crisis actually happened. Coombs (2012), stats that this stage is a stage of prevention and preparation. Prevention seeks to identify and reduce risks that can have a potential to develop into crises. In the following paragraph ERCA’s pre crisis stage activity is presented as follows.

### **4.6.1 ERCA’s Preparation and prevention Tool**

Prevention is designed to reduce known risks that could lead to a crisis. This is part of an organization’s risk management program. Preparation involves creating the crisis management plan, selecting and training the crisis management team, and conducting exercises to test the crisis management plan and crisis management team. In order to prevent itself from the upcoming problems, ERCA prepared a guiding principle called Addis Ababa City Administration tax payers’ average daily and annual income tax collection process guide number 123/09.

Mr. Party Neguse, Addis Ababa City Tax Administration tax affairs modification advisor claims, ERCA expected the public opposition before the implementation of the tax assessment of average daily and annual income tax.

Before the tax assessment process was applied the authority evaluated the success and challenge of the 2011 average daily and annual income tax collection system and implementation process then developed a concrete guiding principle for the implementation of the tax assessment of average daily and annual income tax in 2017. Moreover, ERCA gave training to assigned tax evaluators on how to assess the business and which procedure should have been taken.

Similarly, ERCA's communication director said, "The guiding principle clearly states which business type incorporated into this tax assessment method, the procedure taken by the assigned tax collector, what things should be considered during the assessment method and also states what measures should the tax payers will take. Yet, there were mistakes among the assigned tax evaluators". In addition to this, the authority organized four members of the tax evaluation group. The group members are from ERCA and Addis Ababa City Finance and Economic Development Bureau to create equitable tax assessment process and to improve the previous assessment process.

The above actions taken by ERCA was limited in different areas. This is because the organization gives much more attention to inside administrative actions rather than to focus on the emotions of the business community toward the newly opened tax collection process. Based on Coombs (2009), idea crisis managers must know the signal and collect information, research and analyze it to conduct and react into the crisis. On the other hand, the crisis management team has a responsibility to protect the organization from reputational damage by conducting a crisis management plan and pre-draft message. Having this idea an organization couldn't protect its reputation without incorporating the external situation with the internal organizational system.

Due to these factors ERCA failed to identify the crisis vulnerability of the company (how much the crisis affects organizational performance and stakeholders). The organization was also unsuccessful while selecting a spokesperson (a person who is directly related to the crisis situation and has enough knowledge about the crisis to respond in the best possible way) and conduct a crisis communication plan. Lack in planning leads to fail to draft message in early stage. According to the

Communication Team Coordinator, the organization doesn't prepare any crisis management plan. ERCA used the guiding principle as its crisis management plan.

**Table 6: Tax payer view before application the tax assessment**

<b>Value</b>	<b>Percent</b>	<b>Frequency</b>
Strongly agree	0.3%	1
Agree	21.1%	83
Neutral	7.0%	27
Disagree	50.7%	192
Strongly disagree	20.9%	80

According to Coombs (2009), in this stage identifying the main risked issues which leads to the crisis is necessary to protect the company before it attacked. In identifying problematic signs that leads to create crisis, the crisis management team plays the greatest role in this stage by controlling the issue at the first step. However, 70% of the tax payers are not well understood about the taxation process. ERCA didn't aware of the emotion of the business community before the application of the tax assessment process. The scientific management of crises encourages a focus on prediction and control that can easily overstate predictability. In pre-crisis stage developing detailed planning approach often deliberately oversimplifies the complex (Gilpin, 2008). Learning from the 2011 tax assessment of average daily and annual income tax the authority did prepare guideline by expecting the public could be opposing the tax assessment process. the organization uses the guiding principle as crisis management plan nonetheless crisis management plan organized mainly for the purpose of handling such process. the guiding principle provide an information regarding the assessment method. So, the guiding principle lacked strategic techniques that have been taken during crisis. The actions taken before the implementation of tax collection process was not enough to handle the crisis before it up raise for the reason that of there is no well-organized issue, risk and crisis management team in the organization.

#### **4.6.2 Role of PR**

As communication is relevant to handle the crisis situation, the role played by the PR is too important to protect an organization for its reputation as well as for its existence. The success of an organization's

effort to acquire resources and to influence the context within which it carries out its activities depends heavily on how well and how professional the company communicates with its resource holders (Fombrun et al., 2007).

Using communication tools PR can rebuild risked image and reputation; to do so participatory PR is needed. However, during this stage, the activity of PR was limited in playing only technical and operational role. The communication department prepared discussion sessions. This discussion aims to inform the implementation, objective and necessity of the tax collection system and to informing the launching of the average daily and annual income tax assessment system to media houses.

It is known that ERCA’s management has organized a committee yet, the communication department was not participated in the process of giving a training to evaluators. In addition to the organization diudnt plan regarding communication skill, said Mr. Adane. This has resulted not to assign well enough good communicators for evaluation process.

**Table 7: Communication skill of the assigned tax evaluators**

<b>Value</b>	Honest	Dishonest	Good communicator	Give enough information about the process	Not much in communication
<b>Percentage</b>	11.5%	18.5%	14.1%	24.0%	31.9%
<b>Frequency</b>	44	71	54	92	122

The above data shows that, during this stage the PR department was passive and the assigned tax evaluators were not good communicators. Pee-crisis stage is the best time to think how to deal with the crisis in case it happens. Darrell (2003), crisis management is more a matter of handling crisis situation before it creates disastrous damage to the organization. This implies that, the PR officer should anticipate problematic signs proactively than working actively and react when the crisis happens. It is extremely important in anticipating, planning and communicating crisis. This fact is confirmed by the communication director of ERCA which is presented as follows.

It is better if the communication department has a visible role in addressing information to the tax payers and involve in the decision making process. Due to this,

our organization can't distribute the information needed effectively however, the management aggressively works with the PR after the public complain aroused.

According to Price (2008), communication helps to avoid a crisis in the first place. The PR department of ERCA plays active and reactive role rather than being proactive therefore, the authority didn't avoid the crisis from being happened. MI's Senayit Tsgaye. said. "The necessity of PR is crucial for our organizational each and every while the authority aim to collect this kind of tax; the authority only focuses on technical and administrative procedure that should be taken in the assessment." This shows the minimum attention given by the authority about the important of communication skill in the tax assessment process and opposes the proactive role of PR in an organizational overall activity.

Based on situational crisis communication theory; the authority didn't share a knowledge to the tax payer. The authority only informed the public about the launching of this tax assessment and didn't study how the tax payers would feel towards the beginning of the tax assessment process and how much tax knowledge did they have. When a company decided to take certain action, it is important to anticipate a negative factor that causes potential damage into the organization. Prediction in public relations helps to find a way out if crisis happened; but the role of Public Relations department was limited in playing technical role than managerial decision making role. in addition, the organization lacks attention to work with the PR department collaboratively.

According to the deputy director of educational and communication department and communication director, the communication department has a responsibility to develop a crisis communication strategy. However, the communication department didn't prepare a crisis communication plan at the time. There is a good understanding about the significance of PR in the organization still the power is not given to the PR department by the time.

In order to create deep understanding and awareness about the taxation system among the business community, visible role of PR in decision making process is necessary. Conduct research and preparing crisis communication plan is also crucial. Similarly, knowing stakeholders' emotion to craft the appropriate message and understand whether the information is addressed or not are an important point during crisis situation.

On contrary ERCA’s educational and communication department deputy officers questioned the active participation of the business community. The explanation on the active participation of the business community is presented as follows.

We believed that there is a problem in delivering enough information to the tax payer yet, it is questionable that the tax payer him/herself actively participated in the discussion session or pay full attention for the information concerning the launching of this tax assessment system. So it created confusion among the business community.

**Table 8: Active participation of tax payers**

<b>Value</b>	<b>Percentage</b>	<b>Frequency</b>
Strongly Agree	7.8%	30
Agree	31.9%	122
Neutral	15.7%	60
Disagree	41.0%	157
Strongly disagree	3.7%	14

As the above table 8 shows that; tax payers who have low participation and engagement to the discussion session shares the largest number. This depicts the probability that the tax payers couldn’t understand the requisite and the target of the tax assessment procedure is very depressed. (Holladay et al., 1996) states the more public view the situation negatively the responsibility for the crisis to the organization will be grater and creates reputational damage. Adding to that Coombs (2007), explains crisis creates a negative impact upon the organization, stakeholder attribution toward the crisis. The attribution may affect the relation between the organization and its public so; the nature of the crisis formulates the perception of the audience. From the perspectives of preparation, throwing a high number of inactive participant accelerates to bring negative attribution among the business community to the crisis. Moreover, addressing well-constructed information before the implementation of a certain action is a life-saving way and helps organizations to perform a strong crisis control. Inactive participants accounted the largest share so, ERCA’s message is not addressed and fully understood among the tax payers.

## 4.7 Crisis Stage

### 4.7.1 The Impact of the Crisis on ERCA's Reputation

As Coombs (2006), describe reputation is a long term effort of an organization. Starting from its establishment, ERCA build its reputation through different ways. Following the 2017 income tax collection system ERCA's reputation threatened and affected. The aggregate perception of stakeholders controls an organizational reputation to be in a safe situation or bad reputational threat. So the following data describes the aggregate perception of tax payers toward ERCA at a time.

**Table 9: Negative attitude of the tax payers toward ERCA**

Value	Percentage	Frequency
Strongly Agree	28.7%	110
Agree	47.0%	180
Neutral	1.8%	7
Disagree	20.9%	80
Strongly disagree	1.6%	6

The occurrence of crisis in an organization causes different forms of damages. Crises can harm stakeholders physically, emotionally and /or financially. Different members of the stakeholder are adversely affected by a crisis including community members, employees, customers, suppliers and stockholders. Crises threaten to damage reputations because a crisis gives people reasons to think badly of the organization (Coombs, 2007).

The combined impacts, emotional and financial effect, caused for the widely prevent negative attitude toward ERCA among members of the business community. The existing unfair tax has been adversely affecting and this leads to the disappointment the business community. This fact is confirmed an interviewee, Mr. Driba, explained as follows.

The public dissatisfaction highly upraised after the assessment was applied, when ERCA began to inform tax payers annual income, the tax payers didn't aware about the process of tax levying. When they heard their annual income they perceive that their

annual income as their final payable tax. So, these situations aggressively accelerate the accusations of the tax payers toward the authority.

The incidences of crisis negatively affects the images of an organization and information gap happened before the tax assessment was implemented. As a result it compelled the authority to take incorrect action over the business community. According to Coombs (2007), crisis definition, the public dissatisfaction over ERCA is an outlook that threatens the vital experience of publics. As crisis affects stakeholders, entails the prevalence of negative attitude towards the organization that adversely affects the fulfillment of ERCA's objective.

This fact is confirmed by works of different scholars. According to Gray & Blamer (2003), organizational reputation unclasps all the visual, verbal and behavioral elements of an organization or a person. Therefore, it should be perceived that individual, organizational or institutional reputation is concurrent to the all actions, results and their interpretations among various stakeholders.

Based on the data presented in table 9, respondents were asked whether they have a negative attitude to ERCA or not. Half of the respondents (50%) replied that they had a negative attitude to ERCA. This clearly indicates that all the visual, verbal and behavioral element of ERCA doesn't interpreted in a good and best manner among the taxpayers. And this caused for the dissatisfaction of tax payers towards the activities of ERCA.

#### **4.7.2 Crisis Responsibility of ERCA**

From the perspective of organizational performance, the level of the public attribution will be high and brings negative emotion among the public when the cause of the crisis is the responsibility of organization itself. Coombs (2009), explains crisis creates a negative impact upon the organization and stakeholder gives their implication toward the crisis. According to Attribution theory, during the time of crisis the prior relationship helps to create an attribution among the public. The implication given by the stakeholders may be affected by their prior relationship with the organization. The table below shows whether the tax payers have a good relationship with ERCA or not.

**Table 10: The existence of good relationship between ERCA and the tax payer**

<b>Value</b>	<b>Percentage</b>	<b>Frequency</b>
Strongly Agree	5.5%	21
Agree	31%	119
Neutral	7.6%	29
Disagree	41.9%	160
Strongly disagree	14%	54

Based on the above data presented more than 50% of category C tax payers do not have a good relationship with the authority. According to Holladay (1996), prior relationship between the organization and its publics may affect the relationship of the organization and the stakeholders at a time of the crisis. This kind of relationship between ERCA and tax payers creates unfavorable situations and make public to generate negative perception toward the organization. As it is described in table 9 over 60% of tax payers had a negative attitude toward ERCA at the time of crisis. This kind of relationship between ERCA and tax payers creates unfavorable situations and make public to generate negative perception toward the organization. So this shows that, ERCA had high crisis management responsibility. Having a negative perception in the mind of stakeholders' shows the organization is not in a good position towards achieving its objectives. Unfair tax execution is the main reason for the public complain among the tax payer. In this regard, the theory of SCCT suggests when stakeholder claim that the organization is operating in an inappropriate manner the crisis is categorized under Victim Crises. It shows minimal crisis responsibility based on the classification of the crisis in the management of crisis responsibility of the organization. However, ERCA believes that there were technical errors and the assigned tax evaluators assess the business type which shouldn't have been assessed. So, the situation categorized under organizational misdeeds which concerns management actions put stakeholders at risk and/or violate the law. Therefore, ERCA had preventable crises which is a strong crisis responsibility.

On the other hand, there is another reason for the public to blame the authority is failure of fulfilling its appropriate duties that led to the occurrence of the crisis. Most of tax payers still they don't have a sufficient knowledge about the tax collection system of average daily and annual income tax.

**Table 11: Tax payer’s perception at the time of tax assessment**

<b>Value</b>	<b>Percentage</b>	<b>Frequency</b>
Strongly Agree	2.1%	8
Agree	37.1%	142
Neutral	7%	27
Disagree	50.7%	194
Strongly disagree	3.1%	12

As indicated in table 11, more than half of the respondents do not have good perception at the time tax assessment. 39.2% of respondents replied that they had a good perception at the time tax assessment. Tax payers’ emotion also affected by their knowledge gap that they have about the tax execution processes. Thus, it has its own effect on the public mind and it could be a reason for their dissatisfaction over the activities of the organization.

### **4.7.3 ERCA’s Crisis Response**

The role the management, according to Coombs (2007), is taking appropriate measures to crisis response after crisis. During this time the activities of public relations is critical for effective management of the crisis. Mr. Parry, explained this fact as follows.

When the public complains highly upraised, the authority aggressively worked together with the PR department to overcome the issue. However, there was an internal communication problem in giving responses to the public. These resulted, to give a report about the success and failure of the tax assessment process without doing any research.

Crisis is usually characterized by happening suddenly, involving many different actors, a need to take decisions under severe time pressure and conditions of uncertainty (Darrell, 2003). The former prime-minister Hilemariyam Desalgn reported 40% of the tax assessment process of average daily and annual income tax has a problem. Indeed, ERCA’s situation involves many actors like ERCA, the stakeholders, the government and the general public. Depending on the response given by Mr. Parry, the response given by the former Prime Minister didn’t involve ERCA’s managers. So, the given response lacks necessary decision.

### 4.7.3.1 Initial Crisis Response

The initial crisis response focus on three points: Be quick, accurate and consistent.

- **Quickness and Accuracy**

Based on Coombs (2007), initial crisis response method, at first step the authority lacks to give quick response and accurate information. Table 12 shows, the business community lacks access to get timely accurate information from ERCA. It is a challenge for tax payers and These initiates dissatisfaction and disappointment of tax payers on the services of ERCA.

**Table 12: Tax payers' reflection toward the accuracy of the information**

Value	Percentage	Frequency
Strongly agree	11.5%	44
Agree	33.8%	129
Neutral	14.4%	55
Disagree	36.9%	141
Strongly disagree	3.4%	13

As Coombs (2007), said that a quick response is active and shows an organization is in control. However, the case of ERCA during this time, the tax payers were in huge confusion. This was accompanied by the report of the former Prime Minister accelerates their confusion and opens an opportunity to generate negative attitude. This clearly indicates that the authority was not in control of the situation.

Communication can make a great contribution during crisis stage by assisting the decision-makers during the response stage, empowering them to get the best possible result for the crisis (Le Roux, 2013). However, the response given by the former Prime Minister and ERCA failed to get best possible result at the time. This shows limited effort ERCA in selecting the right spokesperson and lack of PR activity in message crafting at the time of the crisis.

After the crisis occurred the public try to grasp information from different media outlets to find out the cause and the effect of the crisis on the organization and on the Public as well. Quick actions save money by preventing further damage and protecting reputations by showing that the organization is in control. However, speed is meaningless if the information is wrong. Inaccurate information can

increase the crisis rather than decrease the threat to public safety. So the response given by former Prime Minister increases the responsibility of ERCA to the crisis.

The responses given by the former Director of ERCA is presented as follows.

As a government and body of responsible the authority should have to collect tax. The objective the organization is to create an equitable tax system. The main point that ERCA seeks, the business community should understand that the authority has not aimed to execute unfair tax to the public.

Vice director of Addis Ababa tax program development and supportive division explained the situation as follows.

The Authority didn't release how much percent of tax should be executed as the final payable tax comparing to the evaluated daily and annual income at the time. This is an action should have been taken by ERCA yet didn't work on it. It is better that the public could understand the estimated annual income is not the final payable tax. The final payable tax is calculated from the trade transaction profit, which generated annually. The authority didn't execute unfair tax. The executed tax is based on the information evaluated during the assessment time.

**Table 13: The emotion of the tax payer toward response given by ERCA**

<b>Value</b>	<b>Percentage</b>	<b>Frequency</b>
Strongly agree	6.8%	26
Agree	31.6%	121
Neutral	14.4%	55
Disagree	35.5%	136
Strongly disagree	11.7%	45

As the above statement describes inaccurate information has a higher possibility to craft a negative public view. Based on the data presented in table 13, the emotion of the tax payers is highly affected by the crisis event and the response given by the authority didn't overcome their anger. This indicates that the response given by the authority does not match with the public emotion.

- **Consistency**

When evaluating the response given by former Director of ERCA and vice director Addis Ababa tax program development and supportive division, shows the issue of consistency. As consistency is one of the initial crisis response method giving consistence information to the public concerning the victims are important. The given response shows the intention of ERCA over the tax payer and the situation. In addition, for Coombs (2009), the philosophy of speaking with one voice in a crisis situation is a way to maintain accuracy.

The authority did learn from the effect of internal communication gap and the corrective action used by the authority helps to gain public approval of the crisis situation.

#### **4.7.4 Response Strategy**

The nature of the crisis formulates the perception of organizational public. The crisis responsibility of the organization assists to identify which response strategy is appropriate to the crisis. However, the response should be Parallel to the organizational target audience rather the public emotion may craft negative perception over the company that could harm its reputation. So, depending the given response by RECA the researcher identifies the crisis response strategy used by ERCA.

##### **A. Denial**

Concerning the fairness of the tax execution, the authority has a stand that this kind of tax collection system should be implemented in the country. When the public accused the authority, ERCA denied about the unfairness of the tax imposition.

##### **B. Mortification**

Starting from the former Prime Minister response, the authority did make a mistake and tries to have a forgiveness from the business community. In addition, the authority asks a full forgiveness from the public concerning the offence of ERCA on telling the final payable tax for the tax payers.

Also the authority accepts the crisis responsibility at some points, but tries to weaken the link between the organization and the crisis. This kind of response strategy aims to diminish the connection of the organizations with the crisis situation and works reduce negative stakeholders' perceptions of the crisis.so Distance type of response strategy is used by ERCA.

## **C. Ingratiation**

This kind of response strategy concern to gain public approval of the organization. ERCA did believe its mistake and wants that the tax payers could understand the situation and the tax calculation system also its effort to solve the complains.

### **4.7.5 Role of PR in Crisis Stage**

One of the responsibilities of PR officers at a time of crisis is to know their stakeholders to handle and manage their emotion easily. In order to know the stakeholders' reaction, conducting research is necessary. It is difficult to create a relationship when the crisis happened. According to Schwarz (2010), the way stakeholders ascribe causes and responsibility for crises to certain organizations has been in the center of interest as these attributions were found to have substantial impact on organizational reputation. Due to limited role of PR in pre-crisis stage ERCA takes action without knowing well defined relationship of the authority with the tax payers, do research about how does the tax payers perceive and understood the objective of the average daily and annual income tax assessment system. This limited role of PR brings a communication gap between the authority and the tax payers as well as internally. Having unstructured and unwritten crisis communication strategy affects the effort of the organization in the process of crisis handling. The communication gap creates negative perceptions so at this stage the vulnerability of ERCA to the crisis responsibility was high.

### **4.8 Post Crisis Stage**

This stage is a stage of actions after operations, monitoring issues and follow-up communication with the stakeholders as well. As it is a stage of preparing to control and protect the organization from facing such kind of crisis in the future. The following points are the actions taken by ERCA after the huge complain.

According to Deputy Director of tax affairs advisor, the authority is planning to creating awareness about the taxation process of average daily and annual income tax.

ERCA continue to make corrective actions, discussions with the tax payers and higher officials. It incorporates the tax assessment process, evaluating the decision making process, studying the success and failure of the tax assessment system as well as evaluating the communication activates taken at the time.

As post crisis stage is a stage of evaluation, ERCA found the major success and challenge. The application of the tax assessment process based on the planned time duration and the development of Addis Ababa city administration tax payers average daily and annual income tax direction number 123/09 is the major one. Also the incorporation of new opened business into taxation system and the rearrangement of tax payers level were the scored success.

In contrary, lack in addressing appropriate information and message about the taxation system, internal communication gap and low number of voluntary tax payer who inform the right income at the right time, lack of awareness about taxation system of average daily and annual income tax are major challenges of ERCA. Similarly, media power and tax assessment errors are also among challenges that ERCA faced during the process of tax assessment and handling the public discontent. Also communication coordinator of ERCA admits that “The authority believes a communication actions that taken before the assessment was not enough in addressing and informing the objective of the tax assessment to the tax payers.”

Post crisis stage is a stage to make sure that the stakeholders had positive perception about the crisis and to check the crisis is over. So ERCA’s managers did give different responses to the public concerning the actions taken by the authority. They deliver information to the stakeholder at the time. Yet, the organization didn’t communicate with the stakeholder and also with the media to address the progress of the company on handling the issue how many complain did record and how many of complains are resolved. Regarding evaluation process, ERCA did identify the challenges and successes of the employed tax assessment and collection system.

#### **4.8.1 Crisis knowledge Management**

One of crisis communication process involves on knowledge creation and sharing information. Depending on the post crisis phase most important points, knowledge could be created and information could be shared when there is a good relationship with organizational public. To do so follow up is the most significant element in post crisis. Nevertheless, ERCA didn’t share knowledge about its upcoming plan.

According to Addis Ababa tax city administration tax payers educational team head, the authority is planning to stop collecting tax using estimation and began to collect tax from category C tax

payers using a formal tax collection system like category A and B tax payers'. On the other hand, Addis Ababa city tax affairs operation advisor and technical supporter admits, "The organization continues to collect tax using estimation and the authority did learn from the situation and plan to improve the tax assessment system for the next time. Also the authority is planning to apply this kind of tax collection system in every three year."

This shows that still there is an internal communication problem. Add-on to this the organization has no defined crisis management team so far, therefore, it is difficult to incorporate the problem that ERCA had faced currently into the crisis management system of the organization since it is not known whether the tax assessment method is extended or not.

Due to such kind of problems ERCA was unsuccessful to address its objective to the business community. Starting from the 2017 ERCA aims to apply average daily annual income tax collection system within three years of gap. The following table 14 describes whether the tax payer has un information about ERCA's plan or not.

**Table 14: Tax payers' knowledge about ERCA's plan**

<b>Value</b>	<b>Percentage</b>	<b>Frequency</b>
Yes	18.3%	28
No	81.3%	122

According to Alazahrain (2016), crisis knowledge management is one of the crisis communication method, involves identifying sources, analyzing information (knowledge creation), sharing knowledge, and decision making. Over 75% of tax payers have no solid information that ERCA plans to apply the income tax assessment process within three year interval. This show that the authority didn't share knowledge to the tax payer the authority only informs the public about the launching of this tax assessment. The authority also didn't study how do the business community views the beginning of the tax assessment process and about how much of tax knowledge do they have. These results in huge amount of perception gap among the tax payers.

#### **4.8.2 Stakeholder Reaction Management**

Stakeholder reaction management encompasses communicative efforts (words and actions) to influence how stakeholders perceive the crisis, the organization in crisis, and the organization's crisis

response. The crisis management should have to assure of the crisis is over and confirm that there is a positive perception toward the organization. Deputy Director of Educational and Communication Department confirmed that ERCA understood the communication activities taken by the authority to solve the problem weren't enough. The following tables will clarify whether ERCA gain a positive public perception or not.

**Table 15: The satisfaction level of tax payers toward the measurement taken by ERCA**

<b>Value</b>	<b>Percentage</b>	<b>Frequency</b>
Strongly agree	6.8%	26
Agree	31.4%	120
Neutral	19.4%	74
Disagree	36.9%	141
Strongly disagree	5.5%	21

As indicated in the above table the majority of respondents (42.5%) are not satisfied by the measurement taken by ERCA. 38.2 % of respondents are satisfied by the measurement taken by ERCA. The remaining 19.4% of respondents are unable to decide with regard to the measurement taken by ERCA.

According to Holladay (1996), when a strong reputation repair is required, that effort will carry over into the post-crisis phase or crisis managers may feel more comfortable waiting until the post-crisis phase to address reputation concerns. However, the authority didn't do or plan to study, the feeling of the tax payer by now in order to know the perception of the tax payer after the crisis. Based on the result indicated in the above table, over 50% of level C tax payers disagreed that they get appropriate response for their, complain also over 40% of tax payers believes that the actions taken by ERCA was unsatisfactory to them. Thus there is no probability that the tax payers are satisfied by the effort of ERCA in solving the problem. The table below shows how the tax payer reflects toward the problem solving process of ERCA.

**Table 16: The reflections of tax payers toward the response they receive from ERCA**

<b>Value</b>	<b>Percentage</b>	<b>Frequency</b>
Strongly agree	6.8%	26
Agree	31.6%	121
Neutral	8.4%	32
Disagree	45.2%	173
Strongly disagree	7.3%	28

### **4.8.3 Role of PR**

The role of PR in this stage seemed to have less contribution than in crisis stage. Depending on the above response the authority did believe the employed communication methods are ineffective.

An interviewee, ERCA's communication director, described the conditions as follows.

The authority believes a communication action that taken before the assessment was not enough in addressing and informing the objective of the tax assessment to the tax payers. However, those unplanned communication activities bring a little bit of positive change among the business community. The conducted different radio and TV programs enable the tax payers to understand how the tax is calculated and finally imposed.

ERCA admits the communication activity which was employed at the time brings an opinion change among the tax payers. The quantitative data shows there is a change on understanding the average daily and annual income tax collection system during and post assessment process. Therefore, it is possible to conclude that the communication activates which was taken by ERCA is successful at some point.

The number of participant who disagreed in having had well understanding in the tax assessment process was decreased during and post crisis stage. The data below shows the percentage change of tax payers in understanding the tax calculation system of average daily and annual income tax.

**Table 17: The reflection of the tax payer after the income tax assessment**

<b>Value</b>	<b>Percentage</b>	<b>Frequency</b>
Strongly agree	6.8%	26
Agree	70.2%	269
Neutral	5.2%	20
Disagree	17.2%	66
Strongly disagree	0.5%	2

Before the implementation of the tax assessment over 65% of tax payers disagreed that they have enough information about the tax collection system of average daily and annual income tax. Yet after the assessment process the number of taxpayers who disagreed is minimized. But, the authority didn't study whether the perception of tax payer changed or not.

As Coombs (2007), asserts that in post crisis phase the organization should take actions and make sure that the crisis is over and the public has positive attitude toward the organization. According to Officer 4 the authority is working on figuring out the public complain. There were more than 20,000 complaints, however, currently only 2000 complaints are left. This shows the actions of ERCA in analyzing the crisis management effort and integrates those lessons into the organization's crisis management system.

## **CHAPTER FIVE**

### **CONCLUSION AND RECOMMENDATION**

#### **5.1 Conclusion**

Based on the major findings of the study, the researcher has drawn the following conclusion.

It is known fact that no organization is immune from a crisis. It could be happening at any circumstance so all companies must do their best to handle its effect. Following the 2017 Average daily and annual income tax assessment and tax collection process of ERCA, many complains were raised and dissatisfactions and grievance among the business community were observed. The opposition of the business community resulted interest among the general public, media and the government. The situation creates unfavorable work condition to the authority. So, ERCA faced a crisis.

Based on the data observed the source of the public opposition was unfair tax assessment. Other than these, the six years of interval of the current system of tax collection was one of the factors behind the public complaints. Those who started their business within the past five years had not any adequate awareness and knowledge about the newly applied tax collection system of ERCA. Moreover, technical errors were among the reasons that led to the public discontent. Effective tax collection system requires appropriate enabling relationship between tax collector and tax payers. However, the relationship between ERCA and the business community was not satisfactory and sustainable.

It is the responsibility of the company or organization to provide information about what is happening, the effects it will have, and what the company plans to do to resolve the situation. There was high level of information gap between ERCA and the tax payers during the pre-crisis stage. There was also lack of awareness among the tax payers about the taxation system of the country. The authority didn't let the tax payers to recognize about the crisis event by providing sufficient information and didn't share a knowledge to the business community about the future plan of the organization. While crises begin as a negative/threat, effective crisis management can minimize the damage. Therefore, effective communication is an essential part of efforts to control any crisis situation. However, unorganized and unplanned preparation and prevention tool were employed and this cannot protect ERCA from the public opposition. Public relations can prevent a critical situation from resulting in irreparable

damage to the business's reputation and goodwill yet the role of the Public Relations department was limited and lacks emphasize to participate in managerial decision making process.

Analysis of qualitative data revealed that ERCA seemed to have anticipated some challenges and prepare some guiding principles and training plans. The attention given to the possible role of communication to assist and meet an organizational plan and objective couldn't have been played in creating public awareness and thereby reducing chances of wide spread public grievances. The Authority failed to prepare crisis communication plan and this made the organization to lose control over the crisis situation from the beginning. Due to weaknesses on preparing crisis communication plan, ERCA failed to choose the right spokesperson. The employed crisis responses are failed to address accurate information to the public. Also the relationship between ERCA and business community was rough at time. This accelerates the prevalence negative perception in the public mind and increases the crisis responsibility of the authority.

Coming to the crisis response, the authority used various crisis response strategies to hold down the crisis effect on the reputation of the company. According to the findings of qualitative data, crisis response of ERCA lacked accuracy of information. This situation accelerates the crisis responsibility of the authority. Following the internal problem, ERCA struggled in handling media and their effect on the public. The organization was exposed to fierce criticisms partly because the communication department did not have crisis communication plan and a strategy for dealing with the media. ERCA did not produce counter discourses that matches the war waged on the organization by some business communities and the media. The corrective actions taken in the crisis stage helped ERCA to overcome the complaint at some point. The philosophy of speaking with one voice and consistent way of resolving issue creates little amount of change in opinion to the implementation of the income tax assessment.

Data also suggests that ERCA had encountered a limited amount of reputational damage which is resulted by the response strategy used by the organization. In general, ERCA face a huge crisis and this challenges the effectiveness of the organization. The organization has a huge gap in internal communication and stakeholder management.

## **5.2 Recommendations**

### **5.2.1 Recommendation to ERCA**

As indicated in the discussion of findings and conclusion, there are different factors that impede the effectiveness of crisis communication. Depending on the findings and conclusion derived from the study the following recommendations are forwarded.

As government organization, the efforts of ERCA is appreciable. As any organization cannot be immune from crisis; it is better to consider the following points.

Before crisis hits the organization should anticipate and identify intensify factors that leads to potential crisis. In order to do that, the role played by public relations is very significant to the authority. So, ERCA should pay much more attention to communication. Moreover, it is better to involve the public relations department in managerial decisions making process to protect the organization from reputational damage. The development of professionalism in the practice of public relations should be given due attention.

For a better achievement of the next income tax collection system, ERCA should have to employ research to evaluate the public opinion towards the income tax assessment and the knowledge they have about the taxation system. Apply RACE principle (Research, Action, Communication and Evaluation). It is crucial to achieve the objectives of the organization.

Building a good and sustainable relationship with the business community helps to build the social capital of ERCA to enhance the legitimacy of the organization among the public by gaining public trust. Paying much more attention for the public relations helps to reduce the huge awareness gap in taxation system. Having a good relationship plays a critical role to know what the stakeholders are thinking a time of crisis and helps to handle and minimize the crisis responsibility of the organization. Thus, managing the relationship between the organization and its public is the best recommendable way to protect and handle the negative emotion that is significant to minimize the effect of prior crisis history on the public mind.

When a company decided to take certain action, it is important to anticipate a negative factor that causes potential damage to the organization. Therefore, prediction in public relations helps to find a way out if crisis happened to the organization. As any organization faces crisis, ERCA have to organize crisis management team. The crisis management should identify the main risked issues in the organization and

anticipate an intensified factor that leads to crisis. Moreover, the crisis management team should take a responsibility of crafting a crisis communication plan which assists to select spokesperson and craft pre-draft message. This helps ERCA to build a strong reputation and restore the damaged organizational status.

Reconstruct the internal communication system of the organization is important for its efficiency. It protects ERCA from the adverse effects of lack of well-defined internal communication system for the future and improves the work environment. Having a healthy work environment generates work satisfaction among the employees. Hence, the stakeholders will be grateful by the activities the organization.

It is better if ERCA continue its follow up communication with its target audience at post-crisis stage. This enables the organization to evaluate the opinion of the public in different areas. Identifying the reaction of the business community helps to take further action to change tax payer emotion from anger to sympathy. In addition, pay attention to the media relations activities is an advantage for ERCA. Communication with the media should also receive specific specialized attention from the communication practitioner for the reason that media could affect the organization more than the crisis. Having a good media relation is an advantage to deliver the exact crisis information to the stakeholders and the public as well. So, ERCA will be benefited by using media relation as a protection of the reputation. Extending the time duration of the TV and radio programs that is relevant to address the desired message to the public in the best possible way is necessary for the authority. This facilitates to minimize the huge gap of awareness to the taxation system; increases the relationship between the organization and the business community. In addition, it is advisable to study the impact of the media program on tax payer attitude.

ERCA have to reduce tax collection interval of average daily and annual income tax from six to three year. This also will be helpful in minimizing the public complain because the average number of the tax payers who have no any idea about this kind of tax collection system will decrease. Moreover, the government should reconstruct tax administration process in order to maximize national revenue and improve the 13% tax GDP ratio of Ethiopia. This is low as compared with the average for Sub-Saharan African and low income countries. Experience sharing is also an advantage to Ethiopia from other African countries which has a good tax system like Kenya. It is the best recommendable way to have fair and transparent tax system which helps to promote the accountability of government to the public. It

is advisable to broaden the tax based and reduce the tax rate in order to collect adequate income for government expenditure.

Furthermore, giving a raining to ERCA officials on issue management, crisis communication planning and implementation create an opportunity for tax administrators to acquire knowledge about public relations and let the managers to think strategically.

Generally, the crisis challenges that ERCA faced is a good reminder for the very young public relations sector to have plan in place ahead of time. All public and business organization needs such plans of communication to match crisis situation effectively and reduce their effect on the organizations' reputation.

### **5.2.2. Recommendations to the Business Community**

The finding shows that there is a huge lack of awareness among the business community on the necessity of taxation. So, the business community should understand that, tax is the major method of collecting public revenue and its significances for the improvements of his/her community as well as for the national development. It is advisable if they have a book of accounts not only for tax purpose but also for other business decision.

### **5.3 Direction for Future Study**

From the perspective of repairing organizational image, it will be important to carry out a study that tries to investigate employing different crisis communication theories. This includes theories like Image Restoration from the perspective of public image that the organization have during the crisis.

As media seemed as a fourth state further study should focus on media handling and media relations practice of an organization at the time of the crisis. Focusing on the media relation activity of the organizations helps to find how do media affect an organizational crisis communication, management practice and the perception of the stake holder as well. Also crisis communication and management researches can be studied not only from electronic but also from print media perspective. The effect of the new media and the role of the new media in handling the crisis situation can be another study area. So, using Social Mediated theory, other researchers can find out new outcomes.

It is better to study crisis communications of two or more organizations comparatively to understand the difference of crisis handling methods between government and non-government organizations. Furthermore, it is possible to study the internal communication of an organization during the crisis time by incorporating theory of internal communication with theory of crisis communication.

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# Appendices

## Questionnaire guide for level C tax payers

### Introduction and purpose

My name is Helen Tefera, a graduate student in Public Relations and Strategic Communication at Addis Ababa University. I am currently working on my thesis which examines Ethiopian Revenue and Custom Authority's work on the public discontent that resulted from the introduction of average daily and annual income tax collection system. The study also aims to understand tax payer's opinions on the issue. I seek your voluntary participation in this study. This questionnaire includes items that seek demographic information, tax knowledge and about average daily and annual income tax and a statement which leads to measure to what extent do tax payers agree toward the crisis communication activity of ERCA. The success of the study depends on the data obtained through this questionnaire. Therefore, you are kindly requested to provide your genuine and complete response to the questions. You are not expected to provide your name or any contact address. Your responses will be kept confidential.

**Thank you** in advance for your cooperation.

### Part one.

#### Personal Data

*(please tick to your answer)*

#### 1. Age

18-24     25-34     35-44     45-54     55-64     65+

#### 2. Gender

Female     Male

#### 3. Educational Background

No formal education     Primary     Secondary     Preparatory  
 First Degree     Second degree and above

#### 4. When did you start your business?

One- three year     Four-six year     Seven-ten year     Above ten year

**Part Two: This part concerns about the tax knowledge of tax payers**

5. Do you know that the tax assessment of average daily and annual income tax should be evaluated and applied every three years?

- Yes                       No

6. How much of the taxation system of Ethiopia do you think you understand?

- I understand most of it very well  
 I understand enough to get by  
 I understand very little of it.  
 Close to nothing

7. What did you think was the reason for the rise of public discontent in the business community?

- Information gap before it was applied  
 lack of awerness among tax payers about tax system  
 Unwillingnes to pay tax among tax payers  
 Unfair tax excution

8. How did you feel about the character and communication skills of the tax collectors assigned to evaluate your business?

- Honest                       Dishonest                       Good communicator  
 Give enough information about the process                       Not much in communication

**Part Three: The following are statements people make about average daily and annual income tax. To what extent do you agree with these statements?**

9. I have a good relationship with ERCA?

- Strongly agree     Agree     Neutral     Disagree     Strongly disagree

10. I get enough information about the tax collection process of average daily and annual income tax before it is applied.

- Strongly agree     Agree     Neutral     Disagree     Strongly disagree

11. During the tax assessment process of average daily and annual income tax I understand the tax calculation system very well.

- Strongly agree     Agree     Neutral     Disagree     Strongly disagree

12. After the tax assessment of process of average daily and annual income tax I understand the tax calculation system very well.

Strongly agree    Agree    Neutral    Disagree    Strongly disagree

13. I had negative attitude toward ERCA at the time of the tax collection process.

Strongly agree    Agree    Neutral    Disagree    Strongly disagree

14. I actively participated on the discussion session which was organized at kebele and Wereda levels.

Strongly agree    Agree    Neutral    Disagree    Strongly disagree

15. The response given by ERCA was consider the emotion of the tax payer.

Strongly agree    Agree    Neutral    Disagree    Strongly disagree

16. It was difficult to get the accurate information from ERCA.

Strongly agree    Agree    Neutral    Disagree    Strongly disagree

17. The given response from Ethiopian Revenue and Customs Authority is appropriate to my complain.

Strongly agree    Agree    Neutral    Disagree    Strongly disagree

18. The measurement taken by Ethiopian Revenue and Customs Authority to resolve the public discontent is satisfactory.

Strongly agree    Agree    Neutral    Disagree    Strongly disagree

## **Interview Questions**

### **Interview for the public Relations department staff of Ethiopian Revenue and Customs Authority**

#### **Introduction and purpose**

My name is Helen Tefera, a graduate student in Public Relation and Strategic Communication at Addis Ababa University. I am currently working on my thesis which examines how Ethiopian Revenue and Customs Authority work on the public discontent during average daily and annual income tax collection process and what was the tax payer's opinion on the issue. I appreciate your time in responding to my questions.

1. What necessitated the recent tax collections moves by your organization?
2. How do you usually communicate with the tax payers?
3. What were the success rate and major challenges you encountered during the tax assessment?
4. How do you express the resistance from some tax payers?
5. Is there any communication gap between the authority and tax payers before the implementation of the average daily and annual income tax collection process? Why?
6. What was the role of the PR department in the pre, during and post crisis communication process?
7. What communication strategies did the authority use to manage the situation?
8. Before the collection process of average daily annual income tax ERCA gave a training for assigned tax collectors, but the training focused on tax calculations and procedures, why is that there was no training on communication process with tax payer?
9. If your office is to take similar actions in the future what will you do differently?
10. What do you think are better ways of creating awareness among the tax payers before the actual tax collection is started?
11. Have you evaluated the communications approaches you employed during the days of wider discontent and protest among the tax payers?
12. Does your organization have a plan to put a concrete plan of crisis communication should similar situations occur in the future?
13. Who should be responsible for the development of a crisis communication strategy

## **Interview Questions for Addis Ababa Tax Administration Officers**

### **Introduction and purpose**

My name is Helen Tefera, a graduate student in Public Relation and Strategic Communication at Addis Ababa University. I am currently working on my thesis which examines how Ethiopian Revenue and Customs Authority work on the public discontent during average daily and annual income tax collection process and what was the tax payer's opinion on the issue. I appreciate your time in responding to my questions.

1. How do you evaluate the public discontent following the introduction of the recent average daily and annual income tax?
2. Why was the collection process of average daily and annual income tax interrupted?
3. How did the organization handle the emotional responses from some members of the public? What strategies were employed?
4. Did tax collection experiences from the past affect the present tax collection system of daily and annual income tax?
5. How did the authority plan for the event before this kind of tax assessment method applied?
6. How do you evaluate the relevance of Public Relations? What was the role of the public Relation department to handle the situation and what was there role in making decision?
7. Tell me the communication efforts by your organization to calm down public emotions and create better understanding about your current move?
8. How did you craft messages aimed to respond to stakeholder demands of information? Did your office have a designated spokesperson? If yes, how was the spokesperson selected?
9. What things did you learn during such tensions and how does the authority plan to work for the next tax assessment?

**የደረጃ "ሐ" ከፋዮች መጠይቅ**

**መግቢያ**

ሔሰን ተፈራ እባላለሁ በአዲስ አበባ ዩኒቨርሲቲ የህዝብ ግንኙነትና ስልታዊ ተግባራት (Public Relations and strategic Communication) የድህረ-ምረቃ ተማሪ ስሆን የመመረቂያ ዕሁፊን በማዘጋጀት ላይ ነኝ። ይህን የመመረቂያ ዕሁፍ (Assessment of crisis Communications of Ethiopian Revenue and Customs Authority) በሚል ርዕስ እየሰራው ሲሆን ይህን ለማጠናቀቅ ከደረጃ "ሐ" ግብር ከፋዮች በባለፈው አመት ስለተካሄደው የቀን ገቢ ግምት ስርአት አስመልክቶ መረጃ ማግኘት ስለሚያስፈልገኝ የተዘጋጀ መጠይቅ ነው። መጠይቁ ሶስት ክፍል ሲኖሩት የመጀመሪያው ክፍል ግላዊ መረጃን ያካተተ ሲሆን ክፍል ሁለት ደግሞ የግብር ከፋይ የታክስ እውቀት እንዲሁም ግብር ከፋይ በቀን ገቢ ግምት ስርአቱ ላይ የነበረውን አመለካከትና የኢትዮጵያ ገቢዎችና ጉምሩክ ባለስልጣን ስለሰራቸው ስራዎች ምን ዓይነት አስተያየት እንዳላቸው ለመለካት የተዘጋጁ ጥያቄዎች ያካተተ ሲሆን ሶስተኛው የመጨረሻው ክፍል አጠቃላይ አስተያየታቸውን የሚሰጡበት ነው። የዚህ ጥናታዊ ዕሁፍ ስኬታማነት እናንተ በምትሰጡት ምላሽ ላይ የተመረከዘ በመሆኑ መልሶን በቅንነት እንዲሰጡን በትህትና እጠይቃለሁ።

አመሰግናለሁ።

**ክፍል- አንድ**

1. እድሜ

- ሀ) 18 – 24                      ለ) 25 – 34                      ሐ) 35 – 44
- መ) 45 – 54                      ሠ) 55 – 64                      ረ) 65 በላይ

2. ጾታ

- ሀ) ሴት ለ) ወንድ

3. የትምህርት ደረጃ

- ሀ) መደበኛ ትምህርት አልተማርኩም      ሐ) ሁለተኛ ደረጃ      ሠ) አንደኛ ዲግሪ
- ለ) አንደኛ ደረጃ      መ) መሠናዶ      ረ) ሁለተኛ ዲግሪና ከዛ በላይ

4. ቢዝነሶን ከጀመሩ ምን ያህል ጊዜሆኖት?

- ሀ) ከአንድ - ሶስት ዓመት
- ሐ) ከሰባት - አስር ዓመት
- ለ) ከአራት - ስድስት ዓመት
- መ) ከአስር አመት በላይ

**ክፍል-ሁለት**

ይህ ክፍል ስለ ግብር ከፋዮች የግብር እውቀትና በቀን ገቢ ግምቱ ላይ ያላቸውን ግንኙነት የሚለካ ነው።

5. የቀን ገቢ ግምትና ዓመታዊ የታክስ አሰጣጥ ላይ ለሚገኙ ግንኙነት ለየሶስት ዓመት ጊዜውስጥ መተግበር እንደታሰበ ያውቃሉ?

- ሀ) አዎ
- ለ) አይ

6. ስለ ቀን ገቢ ግምት የታክስ አሰጣጥ ላይ ለሚገኙ ግንኙነት ለየሶስት ዓመት ጊዜውስጥ መተግበር እንደታሰበ ያውቃሉ?

- ሀ) በደንብ አውቃለው
- ለ) በቂ የሆነ መረጃ አለኝ
- ሐ) በትንሹ አውቃለው
- መ) ምንም አላውቅም

7. በቀን ገቢ ግምቱ ታክስ አገማመት ወቅት በንግዱ መሰበረሰብ ዘንድ የተነሳው ተቋውሞ ምክንያት ምን ይመስሎታል?

- ሀ) ግመታው ከመተግበሩ በፊት የመረጃ እጥረት ስለነበረ
- ለ) የንግድ መሰበረሰብ በታክስ አከፋፈል ስርአት ላይ ያለው ግንኙነት እጥረት
- ሐ) የንግዱ መሰበረሰብ ታክስ የመክፈል ፍላጎት አለመኖር
- መ) ያልተገባ የታክስ አወሳሰን

8. የቀን ገቢ ግምቱ ሲሰሩ የነበሩ ገማቾች የተፈጥሮአዊ ሁኔታና የመግባባት ችሎታቸው ምን ይመስል ነበር?

- ሀ) ቅን
- ሐ) ጥሩ የመግባባት ችሎታ ያላቸው
- ለ) ቅን ያልሆኑ
- መ) ስለ ግምቱ አሰራር ላይ በቂ መረጃ መስጠት የሚችሉ
- ሠ) የመግባባት ችሎታ የሌላቸው

## ክፍል ሶስት

ይህ ክፍል በምን ያህል ደረጃ ከተጠቀሱት ጥያቄዎች አንጻር መስማማቱን ለመለካት የተዘጋጀ ነው።

9. ኢትዮጵያ ገቢዎችና ጉምሩክ ባለስልጣን ሕግ ማንኛውን አድርጓል።

ሀ) በጣም እስማማለው      ሐ) ገለልተኛ ነኝ      ሠ) በጣም አልስማማም

ለ) እስማማለሁ      መ) አልስማማም

10. የገቢዎችና ጉምሩክ ባለስልጣን በግብርከፋይ ላይ መልካም አመለካከት አለው።

ሀ) በጣም እስማማለው      ሐ) ገለልተኛ ነኝ      ሠ) በጣም አልስማማም

ለ) እስማማለሁ      መ) አልስማማም

11. የቀን ገቢ ግምት አሰጣጥ ሂደቱ ከመጀመሩ በፊት በቂ የሆነ መረጃ ነበረኝ።

ሀ) በጣም እስማማለው      ሐ) ገለልተኛ ነኝ      ሠ) በጣም

አልስማማም

ለ) እስማማለሁ      መ) አልስማማም

12. በግመታው ወቅት ስለ ታክስ ስሌት ስርአቱ በደንብ አውቅ ነበር።

ሀ) በጣም እስማማለው      ሐ) ገለልተኛ ነኝ      ሠ) በጣም አልስማማም

ለ) እስማማለሁ      መ) አልስማማም

13. የቀን ገቢ ግምት ታክስ አሰጣጥ ስርአት ከተከናወነ በኋላ ስለ ስሌቱ በደንብ ተረድቻለሁ።

ሀ) በጣም እስማማለው      ሐ) ገለልተኛ ነኝ      ሠ) በጣም አልስማማም

ለ) እስማማለሁ      መ) አልስማማም

14. በቀን ገቢ ግምት አሰጣጥ ወቅት ለኢትዮጵያ ገቢዎችና ጉምሩክ ባለስልጣን አሉታዊ አመለካከት ነበረኝ።

ሀ) በጣም እስማማለው      ሐ) ገለልተኛ ነኝ      ሠ) በጣም አልስማማም

ለ) እስማማለሁ      መ) አልስማማም

15.በወረዳና ቀበሌ ደረጃ የቀን ገቢ ግምቱን አስመልክቶ በተዘጋጁት የውይይት መድረኮች ላይ በንቃት ተሳትፎያለው።

- ሀ) በጣም እስማማለው      ሐ) ገለልተኛ ነኝ      ሠ) በጣም አልስማማም
- ለ) እስማማለሁ                      መ) አልስማማም

16.የቀን ገቢ ግብር ግመታውን አስመልክቶ ከባለስልጣን መስሪያ ቤቱ ትክክለኛ መረጃ ማግኘት አዳጋች ነበር።

- ሀ) በጣም እስማማለው      ሐ) ገለልተኛ ነኝ      ሠ) በጣም አልስማማም
- ለ) እስማማለሁ                      መ) አልስማማም

17.ለቅሬታዬ ከገቢዎችና ጉምሩክ ባለስልጣን ያገኘሁት ምላሽ ተገቢ ሆኖ አግኝቼዋለው።

- ሀ) በጣም እስማማለው      ሐ) ገለልተኛ ነኝ      ሠ) በጣም አልስማማም
- ለ) እስማማለሁ                      መ) አልስማማም

18.የነበረው ንብረት ለማርገብ የጉምሩክ ባለስልጣኑ የወሰደውን እርምጃ አጥጋቢ ሆኖ አግኝቼዋለው።

- ሀ) በጣም እስማማለው      ሐ) ገለልተኛ ነኝ      ሠ) በጣም አልስማማም
- ለ) እስማማለሁ                      መ) አልስማማም

በኢትዮጵያ ገቢዎችና ጉምሩክ ባለስልጣን የህዝብ ግንኙነት ክፍል

ሰራተኛ የተዘጋጀ ቃለመጠየቅ

ሐሰን ተፈራ እባላለሁ በአዲስ አበባ ዩኒቨርሲቲ የህዝብ ግንኙነትና ስልታዊ ተግባራት (Public Relations and strategic Communication) የድህ-ረምረቃ ተማሪ ነኝ። በአሁን ወቅት ጥናታዊ ፅሁፌን Assessment of crisis Communications in ERCA on daily and annual income tax collection process in focus በሚል ርእስ በማዘጋጀት ላይ ስሆን ለዚህ ጥናታዊ ፅሁፍ የህዝብ ግንኙነት ስራውን አስመልክቶ መረጃ ማግኘት ይኖርብኛል። ስለዚህም ጥያቄዎቼን በቅንነት እንድትመልሱልኝ በትህትና እየጠየኩ ለቃለ-መጠይ ፈቃደኛ ስለሆኑ በጣም አመሰግናለሁ።

1. የቀን ገቢ ግምት ስርአቱን ማከናወን ለምን አስፈለገ?
2. የንግዱን ማህበረሰብ በምን አይነት መንገድ ታገኛቸዋል?
3. በቀን ገቢ ግምት አሰባሰብ ወቅት ምን አይነት ተግዳሮት አጋጠማቸው ስኬቱስ ምን ይመስላል?
4. በግብር ክፋዩ ዘንድ የነበረውን ተቃውሞ እንዴት ትገልፁታላችሁ?
5. የቀን ገቢ ግምት አሰባሰብ ስርአቱ ከመተግበሩ በፊት በባለስልጣኑ እና በግብር ክፋዩ መሀከል የመረጃ ክፍተት ነበረ ብለው ያምናሉ? ለምን?
6. በወቅቱ የህዝብ ግንኙነቱ ሚና ምን ነበር? ከመተግበሩ በፊት? በመተግበር ላይ ሣለ? እንዲሁም ከትግበራው በኋላ?
7. የህዝቡን ተቃውሞ ለማርገብ በህዝብ ግንኙነቱ የኮምንዩኒኬሽን ስትራቴጂ ተዘጋጅቶ ነበር? ምን አይነት የኮምንዩኒኬሽን ስትራቴጂ ተጠቀማችሁ?
8. የቀን ገቢ ግምት ስርአቱ ከመተግበሩ በፊት ለተወከሉ ገማቾች ስልጠና ተሰቶ ነበር ነገር ግን ስልጠናው ስለ ታክስ አሰባሰብ ሂደት ብቻ የሚመለከት ነው። የገማቾች የኮምንዩኒኬሽን ክህሎትን አስመልክቶ ስልጠና ያልተሰጠው ለምንድን ነው?

9. ድርጅታችሁ ወደፊት ተመሳሳይ የግብር አሰባሰብ ስርአት ለመተግበር ቢያስብ ከዚህ በተለየ ሁኔታ ምን ሊያደርግ ይችላል?
10. የቀን ገቢ ግመታው ከመትገበሩ በፊት በንግድ መሀበረሰብ ዘንድ ግንዛቤ ለማስጨበጥ ጥሩ የሆነው መንገድ ምን ይመስሎታል?
11. በወቅቱ የተሰሩ የኮምፕዩተር ስራዎች ግምገማ ተካሄደባቸዋል?
12. ወደፊት ለሚገጥሙ ለሚችሉ ተመሳሳይ ችግሮችን ለመፍታት እቅድ ለመቅረፅ አስባችኋል? ይህን አስመልክቶ ምን እየተሰራ ነው?
13. ለ እንደዚህ አይነት ችግሮች የኮምፕዩተር ስራቴዲ የማውጣቱ ኃላፊነት የማን ነው?

**አዲስ አበባ ከተማ አስተዳደር ጉምሩክ ባለስልጣን ሠራተኞች**

**የተዘጋጀ ቃለ-መጠይቅ**

ሐሰን ተፈራ እባላለሁ በአዲስ አበባ ዩኒቨርሲቲ የህዝብ ግንኙነትና ስልታዊ ተግባራት (Public Relations and strategic Communication) የድህረ-ምረቃ ተማሪ ነኝ። በአሁን ወቅት ጥናታዊ ዕቅድን Assessment of crisis Communications in ERCA on daily and annual income tax collection process in focus በሚል ርዕስ በማዘጋጀት ላይ ስሆን ለዚህ ጥናታዊ ዕቅድ መረጃ ማግኘት ይኖርብኛል። ስለዚህም ጥያቄዎቼን በቅንነት እንድትመልሱልኝ በትህትና እየጠየኩ ለቃለ-መጠይ ፈቃደኛ ስለሆኑ በጣም አመሰግናለው።

1. የቀን ገቢ ግምት አሰባሰብ ሂደቱን ተከትሎ በንግዱ መሀበረሰብ ዘንድ የተነሣውን ተቃውሞ እንዴት ያዩታል?
2. የአዲስ አበባ ከተማ አስተዳደር ግብር ከፋዮች አማካይ የቀን ገቢ ግምት መረጃ ማሰባሰቢያ ማስፈጸሚያ መመሪያ ቁጥር 123/2009 መሠረት የአማካይ ቀን ገቢ ግመታ ቢያንስ በየሶስት አመት ጊዜ ውስጥ ይካሄዳል ይላል ባለስልጣኑ ለምን በየአምስት አመቱ ሊያደርግቻለ?
3. ከግብር ከፋዩ የተነሣውን ተቃውሞ እንዴት አስተናገዳችሁት? ምን አይነት ስትራቴጂስ ተጠቀማቸው?
4. የቀን ገቢ ግመታው ከመካሄዱ በፊት ባለስልጣኑ ምን አይነት እቅድና ዝግጅት አደረገ?
5. በ 2003 ዓ.ም የነበሩ የታክስ አሰባሰብ ችግሮች በ2009 ዓ.ም ላይ በተደረገው የግምት ስርአት ሂደት ላይ ተፅእኖ አሳድረዋል? ተፅእኖዎቹስ ምን ድንናቸው?
6. የህዝብ ግንኙነት ስራ እና አስፈላጊነትን እንዴት ያዩታል? ግመታው ከመተግበሩ በፊት ከህዝብ ግንኙነት ክፍሉ ጋር ምን አይነት ስራዎች ተሠሩ? ውሳኔ በመስጠትስ ምን አይነት ሚና ነበራቸው?
7. ለንግዱ መሀበረሰብ የሚሰጡ መረጃዎች እንዴት ነበር የሚዘጋጁት? የንግዱ መሀበረሰብን ያማከለነበር? ባለስልጣኑ የተመረጡ ቃል አቀባዮች ወይም መረጃ ሰጪዎችን አዘጋጅቶ ነበር? ከነበረ በምን አይነት መንገድ ተመረጡ?
8. በግብር ከፋዩ ዘንድ የተነሣውን ተቃውሞ ለማርገብ በባለስልጣኑ የተወሰደው የኮምዩኒኬሽን ስራ፣ ባለስልጣኑ ስለ ወሰደው እርምጃ የንግዱን ማህበረሰብ ስለ ግመታው በደንብ ያስረዳ ነው?
9. ካለፈው የግመታ ስርአት ባለስልጣኑ ምን ተማረ ወደፊትስ ይህን መሰል ችግሮች እንዳይፈጠሩ ምን አቅዷል? እንዴትስ እየተሰራ ነው?