

## Undercover research into text quality as a tool for communication management

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## CHAPTER 3

# Undercover research into text quality as a tool for communication management

## The case of the Dutch tax department

Jan Renkema

### 1. Introduction

In the past few decades, the simple sender-text-receiver model used in communication research has been increasingly refined. This is an extremely favorable development, since this metaphor from the time of the invention of the telephone oversimplifies reality when it concerns the internal and external communication of organizations. The necessity for this refinement can be easily understood when we look at the types of communication situations we encounter in practice. However, even with this refinement, important problems remain, three of which will be described below.

First, the message itself. Obviously, it matters a great deal whether the message is intended to give information about AIDS, or an explanation accompanying a tax form. Fortunately, within the field of text linguistics, more and more attention is being paid to different types of text. See, for example, Hynd and Chase (1991) on the relation between reading behavior and type of text, and Hoeken (1994) on the evaluation of persuasive texts. In addition, more and more attention is being paid to aspects other than parameters in readability formulas or correct language use. See, for example, Molina (1994) for an analysis in which content plays a central role, and the approach to communicative quality in Shelby (1998), in which audience acceptation and tone are separate entities in the analysis. Unfortunately, so far there have been only a few attempts to come to a systematic model for analysis that is more than just a checklist for important aspects of the communication process. In this paper, I put forth a proposal for such an analytical model. An important question in this is, given that the concept of text quality is as popular as it is

vague, how a text can be evaluated by means of such a model. See, for example, Ishikawa (1985) on this issue. In much research it remains unclear what weight the deficiencies of texts should carry in a judgment on the quality of texts, or how one can investigate what the influence of a bad text is for the communication process. This paper proposes a way to operationalize the concept of text quality in terms of the goal of the text.

Second, the concept of "receiver" in the sender-message-receiver model is also an oversimplification. The citizen receiving a letter of brochure from the government is much more than a receiver or an "information-processing unit". "Receivers" differ in attitude, knowledge, need for information, processing capabilities, etc. (See for example Wheeler, 1994, on the political, technological, and social aspects of communication processes and the cultural identity of the readers.) And as a result of the consistently growing and increasingly varied information flow, the average "receiver" is developing an increasingly stronger information resistance, as a result of which the dosage of information and the presentation of the message have to meet special demands.

Fortunately, numerous methods have been developed to investigate whether and how the message reaches the receiver; see the overview in De Jong and Schellens (1997). However, all experimental research on, for example, experts or intended readers, is subject to the observers' paradox. An experiment gives only limited insight into the way in which communication processes take place in reality. Unfortunately, so far there have been few attempts to study communication events that occur naturally. This paper reports on research which took place in as a manner true-to-life as possible.

The third problem is the situation of the sender in an institutional context. Let us take the perspective of a government institution that has to provide information to its citizens. Is the official the sender? Yes and no. The official writes on behalf of a division, and has to conform to directions of his supervisor and to the house style of the institution. What we have here is a "plural sender," in which hierarchy and institutional context play a role. Sender characteristics like these play an important role in communication; see Renkema (1993, 1994) on institutional discourse. Unfortunately, it is frequently the case that the plurality of the sender is not taken into account sufficiently when the research results are implemented. Research often results in recommendations for the improvement of texts; see for example, Fulcher (1997). Frequently, however, these recommendations do not take into account the organizational structure of which the various senders within an institution are a part. All too often, communication research and communication management are at odds with one

another. For this reason, this paper pays special attention to the consequences of the research results for communication management.

In short, the sender-text-receiver model, with all its refinements, can continue to serve as a good framework for communication research, but further refinements are necessary in order to solve a number of problems: (1) Many text analyses are still fairly unsystematic and get no further than vague criteria for text quality. (2) Within an experimental design, it often remains unclear how readers would have responded in reality. (3) Research results can often not directly be applied to communication management.

In this paper I look more closely at the above-mentioned aspects, following on a study of letters sent by the Dutch Tax Department. Section 2 sketches the reasons why this study was undertaken. In Section 3 a proposal is put forth for a systematic method of text analysis. Section 4 reports on an undercover study and on the results according to external criteria for text quality. Section 5 discusses the implications for communication management. Finally, in Section 6 a number of implications for communication management are discussed.

## 2. The rationale for the study

Within the Dutch civil service, the Tax Department sets the trend in setting up projects aimed at improving communication. Although the Tax Department has a state monopoly on the collection of taxes, they do everything they can to operate in a manner that is as customer-friendly as possible. Under the motto of “We can’t make it more fun, but we *can* make it easier,” they broadcast commercials, publish numerous brochures on, for example, the fiscal consequences of living together versus getting married, the tax-deductibility of company cars, etc. The public image of the Tax Department is considered to be especially important. If the Tax Department has a good image, it is reasoned, then taxpayers are less inclined to attempt to get their tax assessment down using dubious tax deductions. If, in addition, the information is clear, the result will be that fewer mistakes are made in the execution of the task. Even though it has never been proven, the general opinion is that effort expended on external communication more than pays for itself.

Increasingly, the Tax Department was getting complaints — from the inside as well as from the outside — that the quality of responses to letters from taxpayers was insufficient. If a taxpayer wrote a letter with a question on tax

deductions that apply for setting up one's own business, for example, the answer was often partially incorrect or even plain hostile. Even so, the management of the Tax Department did not receive unambiguous signals. Was the quality of the response letters really as bad as all that? For this reason, the Tax Department contacted a university and asked the following questions:

1. Which text characteristics play a role in quality judgments?
2. What is the quality of response letters to taxpayers?
3. If the quality is insufficient, what needs to be done to improve the texts?

### 3. The CCC model for text evaluation

On the basis of comments made by experts and lay people in discussions on text quality, a model has been developed in which fifteen evaluation points are presented within a coherent, hierarchical whole.

	Correspondence	Consistency	Correctness
<i>A Text type</i>	1 Appropriateness	2 Purity of genre	3 Application of genre rules
<i>B Content</i>	4 Sufficient information	5 Agreement between facts	6 Correctness of facts
<i>C Structure</i>	7 Sufficient coherence	8 Consistent structure	9 Correct linking words
<i>D Wording</i>	10 Appropriate wording	11 Unity of style	12 Correct syntax and choice of words
<i>E Presentation</i>	13 Appropriate lay-out	14 Lay-out adapted to text	15 Correct spelling and punctuation

Figure 1. The CCC model for evaluation of text quality

This model can be used, among other things, to evaluate text quality. It is based on three criteria: correspondence, consistency, and correctness. The model is therefore known as the CCC model. The first criterion, correspondence, is the most important criterion. By correspondence is meant that the quality of a text is only good if the sender achieves his goal and if the text fills a need on the part of the receiver. Therefore, the quality of a text is based to a great extent on the interplay — the correspondence — between sender goals and receiver needs.

When searching for the balance between sender and receiver, we have various choices. This explains the second criterion: consistency. The quality of a text is greatly affected by the sender's ability to maintain the choices made (a principle of structure, a manner of wording, layout, etc.). The third criterion, correctness, requires the text to contain no mistakes, whether in content or in form; for example, the text should not contain any false information or an incorrect choice of words.

The three criteria are applied to the five levels that can be distinguished in text analysis: text type, content, structure, wording, and presentation. The CCC model thus contains fifteen evaluation points that can be used with any text type. For the purpose of illustration, we give a short explanation based on the type of text which is central to this paper: the "response letter." The evaluation points have to be worked through from top to bottom and from left to right. This means, for example, that if a response letter turns out not to be the appropriate means of communication, evaluation after the first point of evaluation under text type is hardly useful. And if the letter is lacking in quality as far as content is concerned, then evaluation of the wording will have to be postponed until the content has been improved. Below a short explanation is per point of evaluation given on the basis of a text of the type "response letter."

#### A. Text type

##### 1. Appropriateness

A response letter is only appropriate if a letter is really needed. If the question is not clear or if further consultation is necessary, a response by telephone is to be preferred.

##### 2. Purity of genre

If a letter contains a lot of background information that is of only secondary importance to the question, a short response letter with reference to enclosures or other texts would be a better solution.

##### 3. Genre rules

A letter has to contain a salutation and a signature, and, if necessary, a phone number for further contact.

#### B. Content

##### 4. Sufficient information

The letter should adequately answer the questions that were asked.

##### 5. Agreement between facts

The author should not contradict himself.

6. Correctness of facts

The answers should be correct.

C. Structure

7. Sufficient coherence

If the ordering of paragraphs is not logical, or if the connection between sentences is unclear, the letter scores low on coherence.

8. Consistent structure

A letter should not change its structure halfway through (e.g., consistent use of one paragraph per question).

9. Correct use of linking words

For example, if “therefore” is used, the link with the previous sentence should be clear.

D. Wording

10. Appropriate wording

Sentence structure and choice of words must be neither too difficult nor too easy. Also, the middle course has to be steered between too much terseness and long-windedness, between “too boring” and “too familiar.” The quality of a text is also negatively influenced if the author fails to strike the proper tone. If the reader is addressed too patronizingly or too arrogantly, it has repercussions on the transmission of information.

11. Unity of style

Once the author has decided on a certain style (e.g., formal wording), he or she should not suddenly use a word that is inconsistent with that style (e.g., a very informal word).

12. Correct syntax and choice of words

The text should not contain sentence fragments or run-on sentences, incorrectly used prepositions, etc.

E. Presentation

13. Appropriate structure

Because receivers are exposed to an abundance of information these days, the way a message is presented is becoming increasingly important. The quality of a text is negatively influenced if the layout of the text does not support the goal of the sender, or if the receiver’s attention is too much distracted from the content.

14. Adaptation of layout to text  
The layout is maladapted to the text if, for instance, extra blank lines or tables do not support the content.
15. Correct spelling and punctuation  
The text should be spelled and punctuated correctly.

The CCC model and the fixed order of five times three evaluation points make a systematic and well-reasoned analysis possible. This is the most important gain over more subjective and unsystematic analyses, in which it is very often unclear according to which criteria a text is being judged.

### 3.1 The function of the model

In the CCC model, the quality of a text is based mainly on the correspondence between sender and receiver. Not only the goals of the sender are important, but also the needs or expectations of the reader. In the case of a response letter, the sender's goal is, of course, that the questions are answered adequately. However, if it takes a month before the answers arrive, this will affect the quality of the interaction. In other words, effectiveness is more than just "sufficient information" or "clear wording." Effectiveness also means that the text is worded in such a way that the institution sending the text is earmarked as a reliable institution that provides room for negotiation, or that the text makes clear that in the future the client will have other opportunities to contact the sender.

Thus when one uses the term "effectiveness," many different aspects of what is vaguely referred to as "communicative quality" come into play. What aspects can be distinguished? The CCC model provides a framework for a reasoned overview of aspects that might affect effectiveness. In the model, the evaluation points are organized from top to bottom and from left to right, according to the relative weight they have in a "default" communication situation.

The most important factor in effective communication is "text type" or "means of communication". For instance, if a brochure is considered sufficient to achieve a change in attitude, or if management thinks a short information film will suffice when a merger lies ahead, it hardly makes any sense to consider any other means of communication. If in those instances one were to consider other means of communication after all, the norms for effective communication would be sinned against "on the highest level".

The model also makes it clear that content is in fact much more important for effective communication than structure or layout. If research into effective



communication is limited to comprehensible or attractive wording or good presentation, then only the exterior of the message is considered. It goes without saying that communication will become less effective if the layout is deficient or if the wording is less than ideal, but such imperfections are much more superficial and therefore easier to correct than, for example, faulty content.

The CCC model makes it possible to check which factors can influence effectiveness per text type or means of communication. For a response letter, for instance, evaluation point 3 not only means that the letter has to meet the general demands of the genre, but it should also indicate how quickly an inquirer should receive an answer. Similarly, evaluation point 7, which requires sufficient information, should include which information the receiver should get, etc. The CCC model in fact serves as a checklist in which all the different aspects of effectiveness are related to one another.

However, the CCC model does not solve the problem of quality assessment. In the most important column, the column of correspondence, the evaluation points contain such words as “sufficient” or “appropriate,” without mentioning a criterion to determine when something is sufficient or appropriate. An external measure to determine effectiveness is therefore still needed. For evaluation point 4 concerning content, such an external measure could be formed by the judgment of the readers (i.e., their judgment on whether the questions that were asked have indeed been answered) and, with respect to the question of whether all necessary information has indeed been given, by the judgment of experts.

#### 4. Case study: letters from the Tax Department

The CCC model functioned as a framework for our research into letters from the Tax Department. The central question in this inquiry was: How do the response letters of the Tax Department measure up?

##### 4.1 The research questions

The issue about functionality and effectiveness turned out to be too vague. During discussions on this issue, the following aspects came up. The Tax Department indicated that every now and again they received complaints from taxpayers that their approach is too impersonal and the official assigned to the case is inaccessible. But no data was available on the number and precise nature

of the complaints. A few years ago, new rules had been introduced on the house style, which were partly intended to overcome these complaints. Management wanted to know to what extent the rules of the new house style were being applied consistently. Another very important aspect was the correct and complete answering of letters. If letters are not answered correctly, they elicit further correspondence, with all the extra costs that entails. In addition, the Tax Department wanted to know whether their letters were sufficiently understandable as far as structure, construction of sentences and choice of words were concerned. And, on a more general level, whether the letters met prevailing standards for good style. In particular, it was stressed that the Tax Department wanted to present themselves as being “intent on cooperation” and “working on solutions together with the taxpayer” and that this should be expressed in the wording and the tone (not too formal or official-sounding).

As it turned out, the sub-questions about functionality and effectiveness could be reduced to the following items in the CCC model.

**1. House style rules**

Evaluation point 3, application of genre rules

Are the house style rules applied in response letters?

**2. Quality of content**

Evaluation point 4, sufficient information

Are the questions answered sufficiently?

**3. Style (structure, wording, and tone)**

Evaluation point 7, sufficient coherence

Is the text of the response letter sufficiently coherent?

Evaluation point 10, appropriate wording

Do the syntax and the choice of words meet general demands of readability?

Is the tone not too formal?

Question 1 can be answered simply by ascertaining that the house rules are being applied properly. Question 2 can be answered by setting standards for content quality based on an answer norm. The questions under 3 are much more difficult to answer. When is stylistic quality sufficient? For this purpose, it was decided to apply an external criterion: the receiver’s judgement of the sender. The way the receiver judges the sender (i.e., the way the sender is perceived by the receiver) can be examined using questions about image. A text can thus be said to be fairly effective if the image the receiver has of the sender after reading the text does not deviate negatively from the image the receiver

had before reading the text. Note that the qualification “fairly effective” is a minimum requirement. In order to achieve genuinely effective communication, the criterion should hold that the image be positively influenced by reading the text. Hence, we formulated the following and last research question.

4. The image of the sender

Is there a difference between the way the sender is perceived by the receiver before and after reading the response letters?

4.2 The undercover design

In principle, the research question formulated above could have been answered by opening a representative number of taxpayer files, analyzing them, and presenting them to a reader panel. But since it was not legally possible to use existing letters, and since there were objections of a technical nature (e.g., it is not good practice to compare judgments of letters with varying content), it was decided to carry out a test in which four letters made up for the purpose of this experiment were each sent to different tax offices from twenty addresses in the Netherlands. Before they were mailed, the inquiry letters were judged on naturalness by staff members, and where necessary adapted and judged again. It was also known in advance what the answer should be. The letters were sent from addresses all over the country. The texts were designed in such a way that the letters could not be dealt with by telephone.

If officials are informed in advance about the possibility that in a certain period they may receive a letter as part of a research project, chances are that the results will not be representative. That is why permission was granted to conduct the research undercover. The officials did not know that their response letters were going to an address from which they were forwarded to the researcher. (After the completion of the research, all data about the origin of response letters was destroyed immediately; no conclusions can therefore be drawn about specific offices or individual officials.)

The letters that were received were later analyzed on the basis of the CCC model, and in an experiment conducted to collect judgments, a selection of the answers was presented to taxpayers, who had to judge the response letter on the basis of the question letter and answer questions about their perception of the Tax Department’s image before and after the experiment.

### 4.3 Construction of the material

Four letters were constructed on issues that often arise among taxpayers. An example is given in Figure 2.

Dear Inspector,

My husband's employer has asked him to represent them in Indonesia for the next three years, starting in August. Now our problem is that we own our own home and we want to move into it again three years from now. So we do not want to sell it, but we do have to keep paying the mortgage. Now we are thinking of renting it furnished for the three years. Then it will pay for itself.

However, my husband has heard from a colleague of his that this has all kinds of tax consequences, such as that the rent is classed as income, the interest is not deductible, and the maintenance is. The brochure on owning a home that I recently picked up at a tax office was not able to clear things up. That is why I am writing you.

Could you explain to me how these things work as far as taxes are concerned? And what about filing our returns while we are abroad? In connection with my husband's work, we are off to Germany tomorrow for six weeks. Could you send your answer to the address below. The mail will be faxed to us.

Thanking you in advance.

Yours sincerely,

Figure 2. Example of an inquiry letter

The construction of this letter created a problem that was caused by the undercover nature of the inquiry. In cases such as these, the file of the person concerned is consulted first, for instance, to check the rental value of their house. It was therefore decided, in consultation with the staff members, to send the letters under a fictional name with no address. In such a case an official could still attempt to contact the sender by telephone. That is why in all cases a name was chosen which was found frequently in the town from which the letter was mailed. Because of this decision, the letter had to be constructed in such a way that it was plausible that the answer had to be sent to another address. This address was chosen in a different area to further discourage any attempt to make contact by telephone.

Of the eighty letters that were sent, 50% received a written response. The answering took a month on average. Only half of the response letters contained proper answers: a letter with possibly a reference to brochures. In other cases only a brochure with or without an accompanying note was sent. This result

was totally unexpected. For a discussion of this result, see the conclusions. In the next section, the forty written reactions are examined; attention is mainly paid to the twenty adequate reactions (the letters). Figure 3 presents an example of a response letter.

In response to your letter dated [date] I wish to inform you of the following as regards rental of your home when going abroad.

The income you receive from renting out your home is indeed taxed as income in the Netherlands, as it is after all a source of income in the Netherlands.

Since you intend to move into your home again after your stay abroad, you fall under the "temporary rental" regulations. In your case, a furnished rental with all appurtenances,  $\frac{3}{4}$  times  $\frac{2}{3}$  of the gross rental income is considered income. From this sum you can deduct mortgage interest, periodic payments (such as lease of the land, ect.) and, if any, management costs. Under this regulation, maintenance is not deductable. For the tax on capital, 60% of the value is taken.

Please find enclosed some brochures containing further information.

I hope I have provided you with sufficient information in this letter.

Figure 3. Example of a response letter

#### 4.4 The results

*Research question 1: Are the house style rules adequately applied in response letters?*

The house style rules are relatively simple. In the letter heading, the items "division" and "direct-dial number" must be filled in, so that the taxpayer can contact the Tax Department. The officials are also obliged to provide letters with a salutation and signature; the Tax Department aims at a personal approach. In Figure 4 below, the characteristics of the forty written responses are given.

Roughly speaking, the house style rules appear to have been applied in 75% of all cases. This means that in 25% of all cases, letters were sent without salutation and signature. In these latter cases it was often not the standard salutation that was used but, for example, "Dear Madam." Incidentally, the figures for the items "division" and "reference" make them look better than they actually were. Often these items consisted of meaningless character combinations such as "O2" under "division" or the initials of the official taking the case under "reference," while the name of the official is not mentioned with the signature.

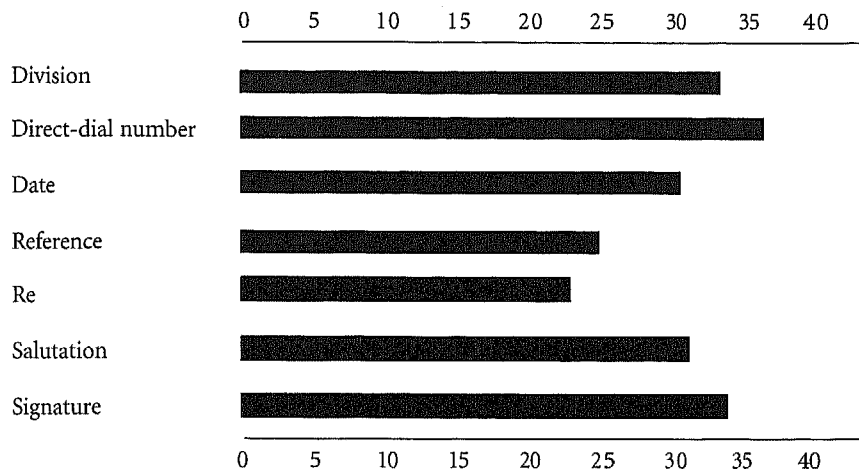


Figure 4. Results of the house style inquiry

**Research question 2: *Are the questions answered sufficiently?***

To be able to answer this question, a model was designed for the response in consultation with the staff members before mailing the letters. In the following overview, the elements are given that — in whatever order or wording — should appear in a letter responding to the question about rental when going abroad.

The letter should mention that maintenance is not tax-deductible (1) and that the regulation covering temporary rental applies (2). Because this regulation is rather complicated, an example of a calculation should be added (3). Also, the official is expected to provide the information that contact with Dutch citizens abroad is maintained by another office. Since emigration is often considered as an option when staying abroad for a long time, it is useful to send a brochure on this issue along with the letter.

Twenty letters led to seven written responses in all. Only two of these resembled the response model. One of these letters is printed above (Figure 3); this letter met the demands of content best. However, a major shortcoming in this answer is the exact indication of taxable income ( $\frac{3}{4}$  times  $\frac{2}{3}$  of the gross rental income).

The response letters to other letters turned out to have important failings as well. Generally speaking, the response letters — if they were written at all — did not meet the standards for “sufficient content” that had been drawn up in advance. The question of whether the letters of taxpayers were answered

1. The house remains your property, so mortgage interest can be deducted but maintenance cannot.
2. This is a temporary rental situation. This means that  $\frac{3}{4}$  of the rental income, that is, of the basic rent, is taxable.
3. The case of a "furnished rental" can best be explained using an example. Suppose the income amounts to Dfl. 12,000 per year, of which Dfl. 8,000 is basic rent and Dfl. 4,000 is compensation for use of furniture and fixed expenses. In this case Dfl. 6,000 (three-quarters of the basic rent) has to be declared. Of the Dfl. 4,000 further compensation, the real costs (for example depreciation on the furniture and the bills for gas, water, and electricity) can be deducted. The remaining sum (for example Dfl. 3,000) is taxed as income from rental of nonreal property.
4. During the period that the taxpayer is living abroad, the income tax return will be handled by the office in Heerlen (formerly Brunssum). The taxpayer will receive a "C" or a "D" form.
5. Because temporary relocation abroad is the issue here, the brochure "Emigration" may be relevant.

Figure 5. The required content

sufficiently must therefore be answered in the negative. In only a very few cases the answer could be considered sufficient.

**Research question 3:** *Do the letters meet general demands as far as structure, wording, and tone are concerned?*

To answer this question, the letters with the most sufficient content were presented to readers from the target group (i.e., taxpayers who could have written the letter). The readers were presented with the letter containing the question first, along with the request to imagine themselves in the situation that they had written the letter. They were subsequently given the response letter and, among other things, had to answer yes/no-questions that were derived from the evaluation points in the CCC model. Figure 6 contains the questions and the responses of the sixty readers who passed judgment on the response letter printed above.

Evaluation point 7 about sufficient coherence led to questions about global coherence (1) and about connections between sentences (2). To cover evaluation point 10 about appropriate wording, questions were asked about the four aspects that often play a role in discussions on wording: comprehensibility of syntax and choice of words (3 and 4); the degree of precision, not too detailed nor too vague (5 and 6), attractiveness, not too distant nor too abstract (7 and 8), and conciseness, not too terse or too long-winded (9 and 10). Evaluation

Judgements on the text	In percentages	
	Yes	No
<i>Structure</i>		
1. The author skips from one subject to another.	22	78
2. The connection between sentences is good.	40	60
<i>Wording</i>		
3. The letter contains sentences I do not understand well.	40	60
4. The letter contains words I do not understand well.	20	80
5. The letter is too detailed.	3	97
6. The letter is worded too vaguely.	52	48
7. The letter is too distant.	37	63
8. The letter is too abstract.	40	60
9. The letter skips in the reasoning	22	78
10. The letter is longwinded.	3	97
<i>Tone</i>		
11. The letter is more formal than necessary.	37	63
12. The letter is too official-sounding.	48	52

Figure 6. Judgements on style

point 13 on tone was covered by questions about formality and officialness.

The answers show that the global coherence is generally evaluated positively: only twenty percent of the respondents think the author skips from one subject to another. The connection between sentences is evaluated much more negatively: sixty percent think that the sentences do not connect well. The wording was, in general, evaluated fairly positive: a minority thinks the text is incomprehensible. However, many respondents do think the wording is vague or abstract, but the text is not deemed terse or long-winded. Opinions are divided on tone: almost half of the respondents consider the letter more formal than necessary, or too official-sounding.

After answering these yes/no-questions, the respondents were asked in an interview whether they could indicate for every "no" answer which part (paragraph, sentence, word) had occasioned this answer. When the negative judgment pertained to the structure, respondents, with few exceptions, pointed to the end of the fourth paragraph (see Figure 3: the sentences beginning with "Under this regulation..." and "For the tax on capital...") When the negative answer pertained to the wording, most references were made to the sentence containing "¾ times ⅓." The twenty percent of readers who felt that certain



words were too difficult had trouble with the words “temporary rent,” “rental,” “lease on the land,” and “management costs”. When the negative judgment pertained to the tone, objections were raised mostly to the first sentence containing formal language. On the basis of these interviews, precise information could be obtained about the appreciation of a number of aspects of style.

**Research question 4:** *Do the judgments about image differ before and after reading the response letters?*

To be able to answer this question, the following approach was adopted. Preceding the reader-oriented inquiry, the respondents were informed that the research would focus on letters from the Tax Department, and they were requested to pass judgment on this government institution on 7-point scales using statements like “I think the Tax Department is trustworthy/friendly,” etc. Two aspects were at stake: the procedure used and the relationship with the taxpayer. On both aspects four image questions were asked. Figure 7a shows the results of the pretest.

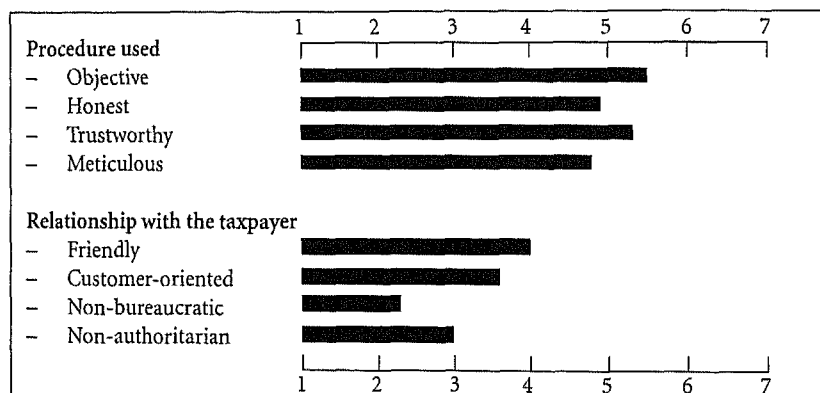


Figure 7a. Results of the image pretest

The Tax Department scores fairly high on the procedure used. The department makes a rather objective and trustworthy impression; on honesty and meticulousness the judgments even rank above average. The judgments on the relationship with the taxpayer are much less positive. The Department is evaluated “average” on friendliness, but the judgments on customer-orientedness and authoritarian character rank below average, and the Department is considered very bureaucratic. (The last two characteristics were phrased

negatively in the statements; the figure shows only characteristics which should be interpreted positively.)

After the evaluation of the response letter and the interview about that evaluation, the same image questions were asked again. The respondents were not told this would happen in advance. In Figure 7b, the means of the image measurement are given. (The response letter in Figure 3 was one of the letters examined; in all cases the three response letters ranking highest on content were used.) On the zero line the pretest is given; the means of those, see Figure 7a, are given in parentheses on the left.

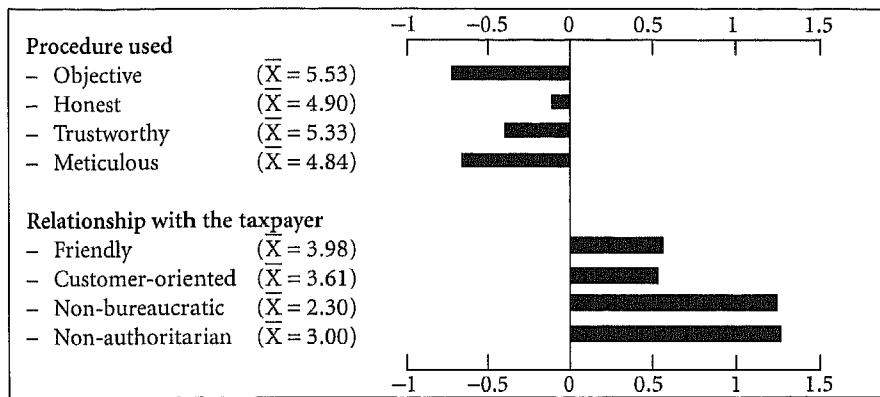


Figure 7b. Results of the image posttest

The scores differ significantly (Wilcoxon,  $p < 0.01$ ), with the exception of the item "honesty." The results show that the response letters have a negative influence on the image aspects "professionalism," "trustworthiness," and "meticulousness," and a positive influence on the image aspect "relationship with the taxpayer" (the bottom four bars). In other words, on average taxpayers change their view on the Tax Department in two respects: the Tax Department is less professional, trustworthy, and meticulous than presumed. However, the Tax Department is also friendlier, more customer-oriented, less bureaucratic, and less authoritarian than the taxpayer thought.

#### 4.5 Conclusions

It is remarkable that only twenty out of eighty letters were answered adequately, that is to say, a written reply was received. The fact that often attempts were

made to establish contact (an invitation by telephone or letter to a personal exchange) is even more remarkable. If we include these attempts, and add the cases in which only a brochure was sent, then the number of answers or attempts to answer the letter increases to sixty. In one-quarter of all cases an official did not do anything with the letter or forwarded it to another division. The other attempts to answer the letter indicate that the official on the case evidently did not consider a response letter the appropriate text type (evaluation point 1 in the CCC model). On this point, a difference in vision exists between the staff members at management level and the officials in the tax offices.

The research question concerning the application of house style rules yielded only moderately positive results. Given that despite all efforts to introduce a house style with completely reasonable rules about correspondence letters are still being sent without salutation and signature, the house style campaign can hardly be called successful. The results of the content analyses are an unequivocal disappointment. Of the twenty response letters, only 25% met the demands set in advance to a fair degree. Here too, a large discrepancy seemingly exists between what the ministry thinks and what the tax offices do. The results of our inquiry into style are more positive. If all analyses are taken together, there is no majority that negatively judges the structure, wording, or tone. Respondents evaluated the structure neutrally, and the wording as “just sufficient”; the tone is considered somewhat appropriate.

The image research shows that after reading a response letter, respondents judge the procedure that is used more negatively. The Tax Department is then considered less professional and meticulous than before. An explanation for this judgment must be sought at the level of content. The analysis of the content shows that the quality of the response letter leaves much to be desired. Often readers cannot judge whether the content is correct, but they can check whether the questions are answered, in other words, whether the content is sufficient. Evidently, this had its effect on the loss of image. The response letters did have a positive influence on image aspects which had to do with customer-orientedness, but even then the judgment on the “relationship with the taxpayer” is rather low.

When we take as the criterion for “fairly effective” an unchanged image judgment, we first have to decide whether “procedure used” and “relationship with the taxpayer” are considered equally important. Should that be the case, the increase of the one and the decrease of the other more or less even each other out. But because we are talking about judgment of letters that ranked highest on content, and because in the majority of the cases there was no

adequate response, the balance is still negative. One can only conclude that when a response letter with moderately good content is received, the “relationship with the taxpayer” is improved, but that this taxpayer still has a more negative judgment on honesty, trustworthiness, and so on. The average response letter cannot stand up to criticism when judged by the standards for reasonable effectiveness that had been drawn up in advance.

### 5. Communication research as a management instrument

How can the results of this research be used in communication management? When we try to make sense of the results, we repeatedly run up against the difference between wishes and criteria on the level of management and the concrete carrying out of the communication task in the workplace. Management holds the view that a certain letter has to be answered with a written response, according to house style rules and with a certain content. In the workplace people seemingly have another view. A condition for good communication management is that this discrepancy has to be solved. And it can only be solved when its causes are known. In view of the remarkably low number of adequate written responses to letters in which the taxpayer asks a question, it should first be determined whether a response letter is indeed the correct means of communication. There is a good reason why the evaluation point “text type” is first. When it appears that taxpayers consider a response by telephone or an invitation to a personal exchange to be an adequate reaction as well, then external communication could be organized in a different way. A significant advantage of a telephone response is the lower costs. Writing a letter takes a lot of time.

The disappointing results of the analysis of content indicate that if a letter is written, extra measures are necessary, since the response letters do not meet the criteria for content. Roughly speaking, there is a choice between two possibilities. Either extra investments have to be made to promote expertise, or the organization can, by means of a shift in tasks, be redesigned in such a way that only very professional officials deal with external communication. The first possibility can only be chosen when an organization has a large budget for in-company training. In most cases this is not available. This research also shows, for that matter, that training should not focus on aspects of communication, but mainly on the content aspect of external communication.

This leaves the second possibility. Here a serious problem arises. When

management wants to allocate the communication task to more professional and therefore more expensive officials, then it is necessary that the communication task be valued more highly. Within most organizations, however, employees who communicate well get promoted faster than their communicatively less well-equipped colleagues. Employees who communicate well rather quickly rise to positions in which they do not have to deal directly with customer-oriented external communication. As a result, an improvement in the content of communication requires another organizational structure.

## 6. Discussion

The research on the quality of letters sent by the Tax Department is presented here in order to contribute to the solution of three problems in communication research: (1) the lack of a systematic evaluation model and the necessity of rendering the concept "text quality" more concrete; (2) the necessity for ecologically valid research among real readers; (3) the inadequate application of results to communication management. To what extent has a real solution been offered to these three problems?

The first part of the solution is the text evaluation model. This model is based on an analysis of comments such as are made by lay people and experts about texts. These comments are analyzed into a hierarchical system of evaluation points. This does not mean, of course, that the model can be used to determine the quality of texts. In this study it was used as a framework for formulating the questions and as a basis for the questions on the texts used in the questionnaire. Further research is needed to show whether the same results are achieved using this analytical model as with other analytical models.

The quality of the text was determined in this study through an operationalization in terms of image. A letter from an institution has adequate quality when it does not influence the image of the institution negatively. Obviously, there are other ways to operationalize this, depending on the text type that is to be studied. The main point in this approach is, however, that the operationalization must be external to the text. The quality is not defined in terms of text characteristics, but in terms of effects.

The second part of the solution is the undercover nature of the research as a way to resolve the observers' paradox. It is no doubt clear that some results could not possibly be obtained using more established research methods. The fact that only a quarter of the letters were answered would never have come to

light in an experimental study where the objects of research were existing letters. The same thing holds true for the conclusion that the function of a letter apparently is very different than the management of the institution had initially thought. This does not mean to say that other methods do not have their value in addition to the undercover method, but if undercover research can be carried out, it is very likely that more, and more authentic, facts are brought to light. In that case, however, it is very important that the research be carried out under the auspices of the management of the institution in question. Otherwise there will be problems afterwards with the implications for communication management.

The third part of the solution is the application of the research results to communication management. This research study had been set up in order to answer the question about text quality. Because of the way the study was set up, it became clear that the function of a text was very different than had been supposed (employees preferred to contact people making an inquiry by telephone) and that the lack of quality in the letter had in the first place to do with the content. A standard answer to bad text quality is: more in-company training. Through a careful analysis of the results, however, it was possible to make a plausible case for the standpoint that such training would not solve the problem. The problem was more likely to be solved through different job descriptions and better remuneration of the writing tasks: allow only those employees who have shown their competency to write response letters, and remunerate employees in these positions better.

If anything has become clear from this research, it is the fact that quality improvement cannot come about without another organization. This evaluation study and the research into the reactions of readers thus leads to another organization of the writing activity. There is indeed a reason why in this volume on public documents, reading is linked to writing.