

**CORPORATE REBRANDING: AN EVALUATION OF THE INTERNAL
COMMUNICATION STRATEGIES OF THE GHANA REVENUE AUTHORITY**

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**THIS DISSERTATION IS SUBMITTED TO THE UNIVERSITY OF GHANA,
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DECLARATION

I declare that, except for references to other people's works which have been duly acknowledged, this dissertation is as a result of my own research conducted at the Department of Communication Studies, University of Ghana, Legon. The work was supervised by Dr. Margaret I. Amoakohene.

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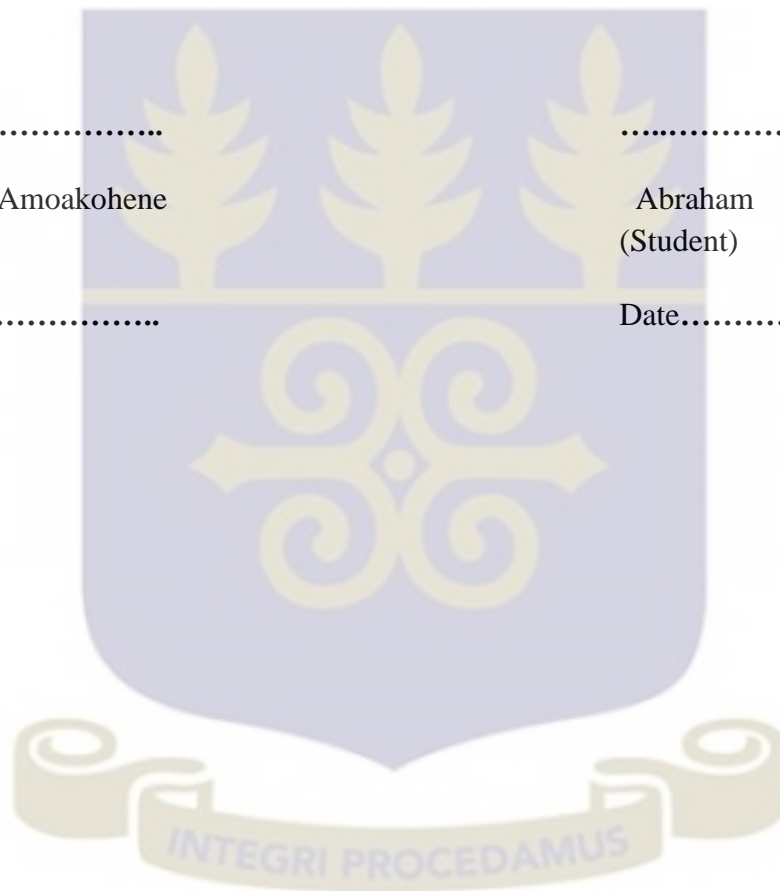
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ABSTRACT

Communication is key to the survival and growth of every organisation. No wonder some scholars hold the view that communication is the solution to all organisational problems. One such scholar is Goldhaber (1984) who saw organisational communication as the ultimate determinant of all organizational outcomes. Scholars who share this view, say it is wrong to place communication on the same level as organization behavioural variables such as motivation, leadership and job satisfaction. This is because to Goldhaber *et al* (1984), communication is far more important than all other variables. Communication is the key factor that determines all other variables and that “without communication, there can be no motivation, leadership productivity and no organisation (Goldhaber *et al* 1984, pg. 305).

Internal communication which is a subset of general communication deals with the exchange of information, creating understanding and behaviours within an organisation. It is defined as “the symbolic interaction that occurs within organisations among organisation members” (Pearson *et al* 2003). When employed very well in an organisation, internal communication can help improve the culture of an organisation through the active participation of all employees and management. It involves the use of an integrated use of communication channels to engage employees and to ensure their effective buy-in to the organisation’s mission, vision policies and programmes.

This study seeks to find out the communication between management of Ghana Revenue Authority (GRA) and their employees.

DEDICATION

I dedicate this piece of work to my wife. Dzigbodi Ahotoh. A special feeling of gratitude also goes to my children, Belinda Sunkwa, Josephine Sunkwa, Selassy Sunkwa and Michael Sunkwa.



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I am grateful to God for seeing me through the entire course. I am forever grateful to the Acting Director of the Department of Communications Dr. Margaret I. Amoakohene for her guidance as my supervisor.

I thank all the other lecturers of the Department of Communication Studies. I cannot forget to express my sincere gratitude to my colleagues for their support and assistance. God richly bless all who in one way or the other helped me during this study.

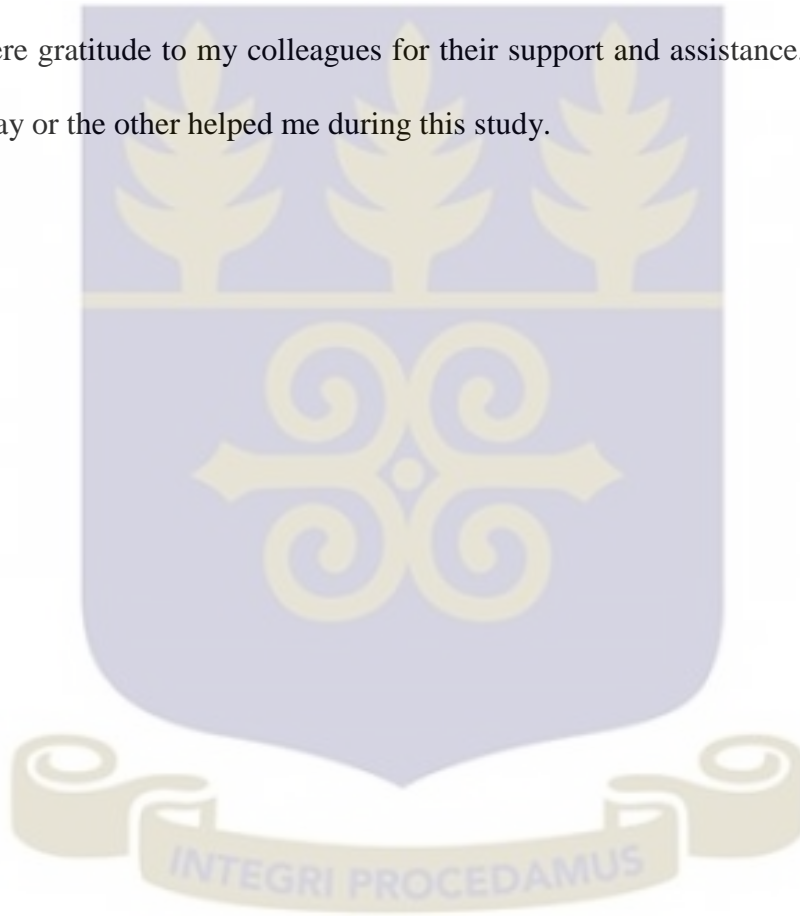


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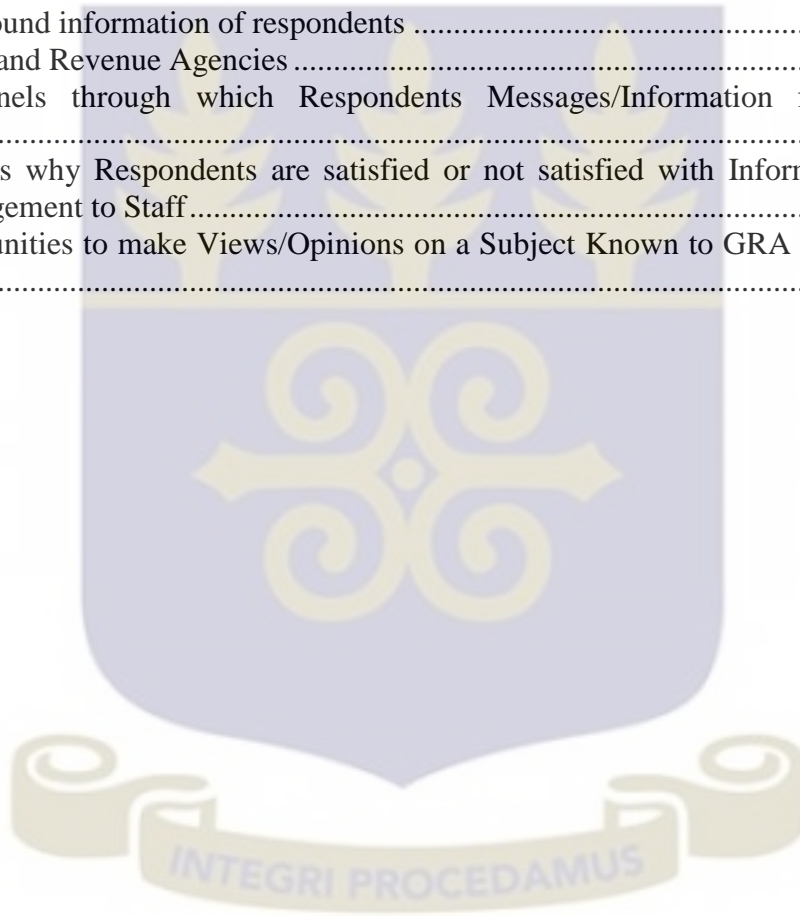
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CHAPTER ONE

INTRODUCTION

1.1 Background to the study

Before the Ghana Revenue Authority was established in 2010 there existed three (3) revenue agencies in the country. These were the Internal Revenue Service (IRS), Customs, Excise and Preventive Service (CEPS) and the Value Added Tax Service (VATS). These three institutions existed separately and functioned as independent and autonomous revenue agencies. Each of these institutions had their own management, staff and mode of internal communication.

The Internal Revenue Service was the first revenue agency to be established. It operated under the Internal Revenue ACT 1963 and was responsible for the administration of all direct taxes in the country. It has among its functions the identification of all tax payers, assessing the tax payers to tax, collection of the tax and the payment of all amounts collected into the Consolidated Fund (Source: Internal Revenue ACT, 1963). On its part the Customs, Excise and Preventive Service was established under section one (1) of the Customs Excise and Preventive Service Law, 1986(P.N.D.C 144).

The object and function of the Customs, Excise and Preventive Service referred to in this law as 'the services' is to collect and account for all duties, taxes, revenue and penalties payable under the law. (Source: Customs, Excise and Preventive Service Law, 1986(P. N. D.C.144). The Value Added Tax Service was the last revenue agency to be established. It was established under VAT Act 1998 (ACT 546) and the VAT Regulations, 1998 (LI 1646).

The VAT Service is in charge of the collection and administration of indirect taxes such as the Value added Tax (VAT), National Health Insurance Levy (NHIL), Communications Service Tax (CST) and other indirect domestic taxes. (Source: Value Added Tax ACT1998 (ACT546).

1.1.1 Challenges and problems in tax administration before integration

The operations of these revenue agencies were bedevilled with a number of problems and challenges. This necessitated the integration of the revenue collection agencies.

1.1.2 Benefits of integration

It was envisaged that the establishment of the Ghana Revenue Authority would help eliminate all these problems and challenges faced by the revenue agencies and bring about; optimal revenue mobilization, reduction in malfeasance and corruption, improved taxpayer services, elimination of duplication in support service functions, holistic approach to tax and customs administration, a well-defined command structure for tax revenue administration, effective and efficient collection of revenue, greater transparency, accountability and integrity among others.

It was also envisaged that the integration would lead to improvement in skills training and promotion of staff professionalism, enhanced understanding of customer service and a complete and holistic view of taxpayer needs.

1.1.3 Reforms in tax administration in Ghana

The establishment of the GRA was part of the reforms in revenue administration of tax collection which began in the mid – eighties when CEPS and IRS were taken out of the Civil service and made semi - autonomous and self - accounting public sector

institutions with separate boards reforms and supervise the activities of CEPS and IRS. In 1998, the Value Added Tax Service was established to administer VAT and other consumption taxes. The Revenue Agencies Governing Board (RAGB) also began operation in 2001 to supervise and monitor the operations of the Revenue Agencies.

In 2002, the Taxpayer Identification Number was introduced to enhance information interchange and risk profiling. Then in 2004, the Large Taxpayer Unit (LTU) was set up to operate on functional lines as a pilot program for the future integration of tax administration in Ghana as well as to serve the needs of large taxpayers as a one stop operation. All these reforms and processes culminated in the establishment of the Ghana Revenue Authority in 2009 the main umbrella body under which all the previous revenue agencies now operate.

1.2 The Ghana revenue authority

The Ghana Revenue Authority is a semi-autonomous public institution established by law as a body corporate to replace the Customs Excise and Preventive Service (CEPS), Internal Revenue Service (IRS), Value Added Tax Service (VATS) and the Revenue Agencies Governing Board (RAGB) in the administration of taxes and customs duties in Ghana. It is established under ACT 2009 (ACT 791) (Source: Ghana Revenue Authority ACT2009 (ACT791)).

The GRA has a total workforce of seven thousand (7000) employees, according to a recent head count carried out by the authority. This number comprises both management and staff. The latter are stationed in the authority's offices spread across the length and breadth of the country while the former are found in the authority's head office in Accra. Its offices are segmented into large, medium and small tax payer offices depending on the annual turnovers of the tax payers who transact business there. The headquarters of the GRA is in Accra. The Chief Executive Officer of the GRA is the Commissioner - General who sees to the day -to-day administration of the authority. He is assisted by three Commissioners representing each of the three main divisions mentioned above. The authority has a nine member board including the Commissioner General who oversee the policy and strategic direction of the authority. The vision of the GRA is to be a world class revenue administration recognized for professionalism, integrity and excellence.

The entire integration of the revenue agencies spanned the period September 2009 to March 2012 and was in three different phases.

The first phase commenced from September 2009 to March 2010. This phase concentrated on programmes and activities such as setting up a legal framework for GRA law, formulating thematic groups and teams and integrating domestic taxes among others.

Phase two commenced in July 2010 and ended in June 2011. This phase involved activities and programmes such as segmenting the tax payers into MTO and STO, codifying the tax laws and reviewing customs service delivery programmes among others.

The third and final phase commenced in July 2011 and ended in March 2012. This phase concentrated on activities and programmes such as the consolidation of the integration process, tax payer education and the provision of additional infrastructure among others.

It is worthy to note that during each stage of the integration process GRA management embarked on a series of massive education to sensitize its staff on the integration process in order to get staff buy –in and support to achieve the strategic goals and corporate objectives of the GRA.

1.3 Definition of rebranding

The American Association defines a brand as “name, term, sign, symbol or design, or a combination of them intended to identify the goods and services of one seller or a group of sellers and to differentiate them from those of competition”(McEnally & de Chernatony, 1999). More importantly, a brand is the source of a promise to the customer. It promises relevant differentiated benefits and an organisation’s total effort is usually concentrated on enhancing delivery on its brand’s promise (VanAuken 2003).

Branding is the art of creating and maintaining a brand. Branding is considered as the procedure of creating a brand image which keeps customers loyal. It is what separates identical products from each other or the firm from its competitors. Branding carries the “promise” to the market place that a product a product or service has a certain quality or characteristic which makes it special or unique (Pitt, Opoku, Hultman, Abratt & Spyropoulou, 2006; Bahl, Badal & Sablok 2007).

Typically, the visual distinctiveness of a brand includes the brand name and other visual elements such as letters, numbers, symbols, signatures, shapes, slogans, colours or a particular typeface but the name is the most important element of the brand as its use in language provides a universal reference point (Blackett, 2004).

1.4 Organizational or corporate rebranding

Muzellec & Lambkin 2006 defined rebranding as ‘the creation of a new name, term, symbol, design or a combination of them for an established brand with the intention of developing a new differentiated position in the mind of stakeholders and competitors’. The same authors defined corporate rebranding as the renaming of a whole corporate entity, after signifying a major strategic change. Borges & Branca (2010) in their study on ‘The Impact of Corporate Rebranding on the Firm’s Market Value’ stated that global competition has led many firms to move towards being distinct and a key variable in this is the corporate image.

Borges & Branca (2010) claim that rebranding corresponds to the creation of a new brand element aiming to create a new image or position in the mind of stakeholders. They argued that corporate rebranding decisions aim to add value to the firm, by sending a positive sign to stakeholders. A study by Muzellec & Lambkin (2003) looked back into time and noted a significant number of companies including many high profile companies which had rebranded. They wondered what exactly were driving the phenomenon and the implications on the performance of the new brand. Their research set out to provide a preliminary investigation of the corporate rebranding phenomenon: its definition, analyses of its main drivers, and an examination of the process involved in selecting and establishing a new corporate brand. The

researchers defined rebranding as the practice of building a new name representative of a differentiated position in the mind frame of stakeholders and a distinctive identity from competitors. They stated that a key feature of corporate rebranding is that it is a signalling device - a means of communicating to stakeholders that something about the organization has changed.

The definition has key elements that point to the emergence of a new thing which could impinge on the image and identity of an organization. It culminates in seeing the brand differently and coming back into the competition in the market place reinvigorated. These outcomes are what make the study relevant.

According to Daly and Maloney (2004) corporate rebranding may occur at different levels in an organization. These are at the Corporate, Strategic business unit, and Product levels, and this vary from minor, revolutionary changes in position and aesthetics to revolutionary changes in corporate name, values, attributes and positioning. The main drivers for corporate rebranding are decisions, events or processes causing a change in a company's structure, strategy or performance.

1.5 Rebranding of the Revenue Collection Agencies

The three revenue collection agencies; IRS, VATS and CEPS were rebranded following their integration. The rebranding process involved changing their individual identities into one major revenue organisation known as Ghana Revenue Authority (GRA). The rebranding also involved the designing of a new logo, formulation of a new mission and vision statements, adopting new corporate colours and creating new signage and directional signs among others throughout all its

branches in the country. It also included changing their letter head and other souvenirs such as keys to reflect the new image of the new authority.

1.6 Internal communication

Internal communications happens constantly within organizations (Welch and Jackson 2007) and is important since “clear, consistent and continuous communications build employee engagement” (Kress et al. 2005 cited by Ruck 2012, p.82). Despite its importance, there are considerable gaps in theory (Forman and Argenti cited by Welch and Jackson 2007) and numerous different definitions of internal communications, limiting the extent to which effective comparisons and conclusions can be made.

Welch and Jackson describe internal communication as

....the strategic management of interactions and relationships between stakeholders within organizations across a number of interrelated dimensions including internal line manager communication, internal team communication, internal peer project communication and internal corporate communication (2007, p.184).

This definition provides a useful starting point as it refers to the ways in which ‘managed’ Communication is disseminated throughout an organization with clear responsibilities based on an employee’s role or position within a company.

1.7 Effective internal communication

Many researchers claim that two-way symmetrical communication is ideal and characterizes ‘Excellent’ organizations (Welch and Jackson 2007) as it “attempts to balance the interests of the

organization and its publics” (Grunig cited by Welch Audience analysis and Jackson, p.187). In large organizations, the extent to which this can be done in practice is limited.

However, Grunig (cited by Welch and Jackson, p.187) claims that communication can be considered symmetrical “if... content meets the employees’ need to know rather than the managements’ need to tell”. It could be argued though that assumptions are still being made by employers about what an employee ‘needs’ to know leading to a top-down approach to communications. Nevertheless, the concept of symmetrical communication raises an interesting opportunity for line managers who can act as the ‘face’ of the company, interacting with staff to encourage two-way communication.

1.8 Problem statement

This study seeks to examine the various internal communication strategies employed by GRA during its rebranding and integration process. In other words the study aims to evaluate the various channels of internal communication which the GRA management employed in disseminating information to their employees and ways through which these employees also communicated back to them. There are many ways in which organizations communicate with their employees and the GRA is no exception. Though there is ample literature on internal communication in other parts of the world especially the western world, there is however not much literature on the subject that can be found locally in Ghana. As a result their findings do not address the peculiar circumstances that are found here in Ghana. This study therefore seeks to fill that gap.

1.9 Research objectives

- Whether GRA as a state-owned revenue organization has any internal communication strategies in the first place.
- What these internal communication strategies of GRA are.
- Ways in which internal communication can improve the rebranding of GRA.

1.10 Research questions

- Has the GRA as a state-owned revenue organization got any internal communication strategies in place?
- What are these internal communication strategies?
- By what ways can internal communication improve the rebranding of GRA?

1.11 Significance of study

This study promises to serve as a useful guide to organizations especially the state-owned organizations in the selection of appropriate communication strategies when communicating with their internal publics especially during organizational changes. Besides being a guide to many other organizations the study will also help discover the underlying reasons why the top management of some organizations selects or prefer specific channels for communicating to their staff among other options. It is hoped that, the findings of this research will have a positive impact not only on the operations of the Ghana Revenue Authority but other similar organizations in the public sector of the country. Finally, the findings are also going to add to the body of knowledge that already exist on internal communication and rebranding of public institutions or organizations in the country

1.12 Organisation of the study

The study contains five chapters made up of different areas and topics but interrelated with one another. Chapter one contains a general background to the study. It gives the overall tax administration situation in the country before the establishment of the Ghana Revenue Authority. The chapter also gives an introduction to what corporate rebranding is and the factors that influence organizations to rebrand. It looked at the specific reason why the GRA a state- owned revenue organization rebranded and some of the functions it is mandated to perform under the GRA ACT. Other notable aspects of the chapter are the problem statement, objectives for undertaking the study as well as the significance of the study.

Chapter two contains the theoretical framework and related literature. It looked at some of the theories relevant to this study. Relevant theories discussed in this chapter included the systems theory, Theory of Symmetrical Internal Communication, Theory of the Four Models of Public Relations and Theory of Organizational relationship The chapter also contains some of the empirical findings of previous studies and how similar or dissimilar they are with the current study. Chapter three outlines the methodology and explains the processes employed by the researcher in gathering and analysing data for the study. Chapter four presents the analysis and interpretations of the main findings of the study. It does an evaluation of the internal communication strategies of the GRA. Chapter five is the concluding chapter of the study and acts as an epilogue to the study. It discusses the findings and relates them to some of the theories used to support this research and to findings of other researchers. It offers some closing remarks, summarizes the main findings of the research and points out some of the perceived limitations of

the research. It also makes some recommendations for future researchers and policy makers and has a concluding portion on which the study ends.



CHAPTER TWO

THEORITICAL FRAMEWORK & RELATED LITERATURE

2.1 Introduction

This chapter reviews relevant literatures and it is in two parts, theories that underpin the study and also the related literature.

2.2 Theoretical framework

This study will be anchored on three theoretical perspectives. The field of internal communication is replete with copious theoretical perspectives which are relevant to this research among are: Systems theory, Theories of Organization efficiencies, organization relationship theory, models of internal Communication and Theory of symmetrical internal communication. To help shed light on these theoretical perspectives, it would be necessary to discuss them one after the other in the ensuing pages.

Thus, organizations seek to use communication to manipulate the publics, for the benefit of the focal organization. The two-way symmetrical model entails the use of research and dialogue, negotiation, and intimate interaction to manage- conflict, enhance understanding, and build relationship with the relevant publics. Hence, both the focal organization and *the* public are subject to persuasion and behavioral change. According to Grunig (1992), the symmetrical model conditions public relations specialists to act in unethical, socially irresponsible and ultimately ineffective ways. The model sets corporate communication practice in a patronizing and condescending way, which is a self-deceptive, an impossible and ineffective communication practice.

Grunig (1991) characterized the asymmetrical world view as being internally- oriented (inward looking and selfish on the part of the focal organization); representing a closed system in which information flows out from the- organization, but none at all goes into it; being driven by the desire to achieve efficiency and- control of costs, rather than innovation; tending to be somewhat elitist in its assumption that the leaders and managers of the organization know best. In this context, wisdom is not the product of a 'free marketplace of ideas'; it is conservative, with a strong resistance to change at all costs; tradition providing the organization with stability and cultural maintenance, and its focus on central authority in its concentration of power in the hands of top management by autocratic leadership structure, and employees have little autonomy.

To Grunig (1992), the symmetrical model is seen as having an organizational culture that is characterized by interdependence (there is an intimate interpenetration of the organization and its environment or publics, despite the existence of boundaries); an open system (the organization is subject to the interpenetrating influences, and free exchange of information and resources within its environment); a moving equilibrium (the organization is seen as a system that seeks equilibrium, concord or harmony with all systems in its environment).

In effect, this is a dynamic state of equilibrium that responds to environmental cues and changes. Equilibrium may also be achieved by controlling other systems, processes and submits, by adaptation or by mutual cooperation. Such- a system is further characterized by equity (all units have equal opportunity, and respect for the dignity of man). ;

2.3 Systems theory

Systems Theory by Katz and Kahn (1978) saw a system as consisting of interacting units which endured through time within an established boundary by responding and adjusting to change pressure from the environment in order to achieve and maintain stated goals. This is- a time - tested theoretical- perspective which-is found applicable to this- research. Organizational theorist, including Katz and Kahn (1978), Miller (1978), Bell and Bell (1976) among many others saw a system as consisting of an interacting units which endured through time within an established boundary, by responding and adjusting to change pressure from the environment, in order to achieve and maintain sated objectives.

Unlike biological system which depends on the physical proximity of its constituent part, organization social systems do not. Rather, the relationship is based on the specification of the organization's publics who are involved or affected by that organization including all those with whom the organization must establish and maintain enduring and mutually beneficial relationship.

The System Theory encourages an. "open- system' of interaction where information is constantly being exchanged between an organization and its internal and external environment. This system is considered very responsive- to- environment changes and has an in-built feedback, mechanism to detect and correct any malfunctioning or adjust to changes in the environment. It is also able to maintain a steady state of dynamic and enduring equilibrium between the organization and its public" (Katz& Kahn, 1978)" Communication is deemed as a two -way process that helps the organization and its public form a more complete and accurate picture and understanding of each

other thus, communication strategies are designed for the sharing (not just giving) of information, and for the solving (not just explaining away) of problems (Koontz and Weinrich, 1988).

2.4 Theory of symmetrical internal communication

Pearson et al (2003) see organization in terms of "Social collectives or groups of people in which activities are co-ordinate to achieve both individual and collective goals" may involve strategy, policy and an integrated use of communication channels to engage employees and ensure their effective buy-in to the organization's mission, vision, policies and programs.

The term "*Organization*" is typically used to describe corporate entities, such as companies, clubs or even charities. It also refers to the managerial task of establishing framework within which tasks and resources can be allocated and performed. Organizations are established to achieve objectives that cannot ordinarily be achieved singularly by individual members and can be characterized by such features as being social arrangements, seeking corrective goals, engaging in the control of performance and having both social and physical boundaries.

2.5 The four models of public relations

The- notion- of the- four models of Public relations is based on the- idea of symmetry (whether symmetry or asymmetry) of the focal organization, relative to its strategic constituent, approaches and tactics. The model placed the posture of the focal organization on a continuum:

from asymmetrical to symmetrical, relative to the publics. The asymmetrical model sees public relations as a way of getting what an organization wants without changing its own behavior, or without compromising on its own stand or position. It is noteworthy however that this is an ineffective orientation. Excellence in public relations calls for the adoption of a symmetrical process of compromise, negotiation, and not a war for power (Grunig, 1992). This model is deemed to be more effective in the long-time through the process of negotiation, the organization gets more of what it wants to achieve, when it gives up some of what it wants. The concept of the- four public relations models was introduced by James Grunig and his colleagues and students (Grunig & Hunt, 1984; Grunig, 1989). They termed the various perceived public relations models as- press- a gentry, public information, two-way asymmetrical, and the two-way symmetrical.

With-in this paradigm, press agency, public information-, and two-way asymmetrical models seek to affect the behavior of the public's, without changing the behavior of the organization. With the press a gentry model, corporate communication practice goes to great lengths to obtain media publicity (high organizational profiling), by any means possible. In the public information model, in-house journalists and writers are used to put forth a great deal of favorable - albeit objective - information about the focal organization (Grunig, 1992). In the two-way asymmetrical model, the organization uses research to craft messages aimed at effectively persuading the public's to behave in ways that the focal organization deems desirable.

2.6 Related literature

The study reviewed the following related literatures.

Coles (2002) monitored the organizational change brought about following the acquisition of Thomas Cook in early 2001 by Condor and Neckerman (C&N). It was expected the change would present an exciting opportunity for (C &N) to expand its international business by rolling out the Thomas Cook Brand globally. It was found out that there was no substitute to face-to-face communication in the company's bid to achieve employee buy- in into its new strategic direction of global expression. What counted most was the CEO's visibility which led to a deep embedding of the refined mission, vision and values among employees and company's Board of Directors to role- model the mission, vision and values.

Schneider and De Nisi (1999) studied employee communication during merger campaign. Their finding was that where managers are open and honest with employees in terms of informational content—even when it is bad news or hard truths about redundancies, the short term merger negatively brought about by the perception of uncertainty eventually translated into lower levels of absenteeism, high staff turnover, and higher levels of productivity. It is however unclear whether the effect was due to the information content or the actual communication process (Daly et al 2003) but they admit that there is definitely a link between internal communication and organizational change.

Johansson and Heide (2008) performed a qualitative review of literature on communication and organization change, published between 1995 and 2007, and highlighted three different approaches of corporate communication during organizational change. Their literature review

described the various approaches as "Communication as a tool," "communication as a socially constructed process," and "Communication as social transformation."

The literature on this approach stressed the importance of communication in organization change processes (*Kotter, 1990; Kotter~ 1996; Lewis et al., 2006*). Thus as a tool in change management, communication was used to ensure the wide participation of employees in the change process, by making them feel more included, committed and in control of the situation. Communication was also used to widely and openly disseminate information, with opportunity for early notification and discussion of possibilities (*Johansson and Heide, 2008*). Internal communication was also used to communicate facts about the vision and purpose of the change process, in order to provide justification for the change.

This perspective appears to suppose that implementation problems will disappear if and when employees are given information, to help them understand the change and their role in the process. Thus communication's role is seen as a tool for declaring and explaining the change program and as a way of channeling employee feedback to management (*Johansson and Helde, 2008*). The perspective has also focused on issues relation to resistance to change, where it was thought that effective communication would necessarily reduce or eliminate resistance to change (*Sillince, 1999*). *Elving (2005)* posited that a chief goal of communication during organization change is to avert or reduce employee resistance to change, and also reduce uncertainty of employee's future situation, making them more ready to change.

DiFonzo and Bordia (1998) dwelt on the link between communication and uncertainty, and claimed that successful change implementation depended on the accurate management and reduction of the uncertainty brought on by the change program. They contended that poor or insufficient information tended to fuel gossip and rumor. Thus, DiFonzo and Bordia (1998) held that more and accurate information about change programs would ultimately reduce people's perception of uncertainty, while helping establish and maintain trust and commitment (DiFonzo and Bordia, 1998; Bordia et al., 2004; Daly *et al.* 2003).

According to Goodman and Truss (2004), on how management communicates with employees during a change which largely determined the outcome of the change program. Goodman and Truss (2004) showed that both the process and content of an internal communication strategy were critical to the outcome of the change initiative, and especially stressed the importance of the timing of the change messages, and linking of communication strategies to the profiles and orientations of employees, employment of apt media, and a focus on uncertainty reduction.

Thus, this approach recognized communication as an important tool in informing, creating understanding, and changing people's attitudes and behaviors. However, this approach treated communication as a phenomenon, existing in isolation from the organization context (Johansson and Heide, 2008). Smith (2006) examined the role of communication during organizational change. He observed that the role of communication in such turbulent organization times can indeed not over-emphasize.

In the same way, Broady-Preston and Steel (2002) reviewed the literature which discusses the link between service quality and service delivery, and the recognition of employees as critical factors in determining the success of service of exchange and customer satisfaction. They report that planned internal communication programmes may help to improve the successes and effectiveness of public library services. Belmiro, Simmons and Rentes (2000) wondered why internal communication aspects within organizational changes were receiving so much attention since the advent of the notion of business process re-engineering.

The authors figured that the trend might be due to the necessity of eliminating higher degrees of human resistance on the implementation of .such .projects. The authors' hypothesis was that appropriate internal communication would promote better chances to dissolve the aforementioned resistance.

The research focused on large manufacturing enterprises and it brought to light the industrialists' practices and expectances related to the communication issue and to investments information technologies, to assist in the improvement of information flow within and outside of the organization. The findings suggest that improvements in the strategies of communication are not sufficient on their own but there are other key relational aspects to be considered in order to achieve the envisaged outcomes.

Lloyd and Varey (2000: 197-207) presented some factors affecting internal communication within the specific setting of a strategic alliance project, as revealed through an analysis of five unstructured interviews. This study proved insightful in understanding some challenges affecting internal communication quality especially when two different organizational cultures had to

subsist together. Chief among the factors affecting internal communication were the availability of free-free flowing, integrated, bi-directional communication, and media preferences being dependent on audience type and size. They also reported that the main causes of systemic distortion of communication were found to be "personality clashes" and "internal meddling" (Lloyd & Varey, 2003: 205).

The authors also identified the existence of a fully integrated and congenial communication environment as a significant step to a ensuring successful and smooth merging of contrasting organization culture. Other factors identified include the existence of honest, two-way feedback, without the fear of recrimination, and the existence of participative communication. In their study of internal marketing practices among retail banks based in the United Kingdom, Papasolomou-Doukakis and Kitchen (2004) observed that the banks in that sector sought to enhance efficiency and motivate employees by adopting internal marketing programmes (Papasolomou-Doukakis & Kitchen, 2004: 421).

Taking a skeptical view, the writers observed that based on evidence from the study, it appeared that internal marketing was being taken seriously by the banks in the UK. Unfortunately, the various internal marketing efforts were being managerially oriented, in lieu of being employee-centered. In the opinion of Papasolomou-Doukakis & Kitchen (2004), at best, internal marketing within the industry was regarded as a form of window dressing or part of the trappings of marketing, rather than having substantive base or rationale insofar as employees were concerned.

Papasolomou & Vrontis (2006) studied the process of building corporate branding through internal marketing, using the case study of the UK retail banking industry. Starting from the premise that there are critical issues that drove corporate reputation and brand success, the study sought to investigate the manner in which the UK retail banking sector sought to build and sustain strong corporate brands by launching internal marketing programmes throughout their entire branch networks.

The study also sought to shed some light on the themes of corporate image enhancement and branding in the financial services sector, and to also explore the relationship between internal branding and corporate reputation. In the final analysis, Papasolomou & Vrontis (2006) revealed four core themes as constituting internal communication and internal marketing included internal customers (employees), training and education, quality standards, and reward systems.

In the opinion of the authors, these quarters of factors are enacted on a constant basis to contract an organization reality that sets the foundation on building and sustaining a strong corporate image by changing the organization culture to one in which service, and everything else that the organization does become "customer-oriented". (Papasolomou & Vrontis, 2006: 37). Vallaster and Chernatony (2006) set out to clarify the relationship between organizational structure and employee behaviors deemed to be supportive of corporate images. The authors aimed to model the social transformation process and also outline why and how leadership was crucial throughout any internal communication and change management process.

Essentially, this study also sought to uniquely broaden the domain of corporate communication and branding by including a wider range of human resource and leadership related element.

Vallaster and Chernatony (2006) observed that how organizational change programmes which were communicated internally revealed that leaders acted as "integrating forces" on two distinct levels: integrating elements of corporate identity structures, and mediating between the corporate imaging structures and the personal image or brand of the leader. In this regard, this study hints at the development of powerful brand images, the development of "brand ambassadors", and for the maintenance of some balance between stability and change (Vallaster & Chernatony, 2006: 761). Finbarr , Teague & Kitchen (2003) explored how internal communication facilitated the change process within companies in a Northern Ireland context. According to them , their work was to build on an earlier work already undertaken in that area which was on a pilot basis.

Finbarr *et al* used qualitative research method involving gathering data from people's words or the researcher's own description of what had been observed. The following were some of their findings; all those who were interviewed saw a definitive link between the management of change and internal communication. Though, they saw it from different angles. In other words, the sample group was emphatic about the link between internal communication and change management. But their respective management styles and philosophies did impinge upon how change was.

Another finding of their study was that , the very factors which they felt frustrated or facilitated the change process were the very ones which impacted on the effectiveness of communication internally, thus underlying the realization that the efficacy of both change management program and internal communication were inter-dependent variables.

Finbarr *et al* concluded that change program and their implementation impacted on the effectiveness of communication. Elving (2005) wanted to know the role of communication in organizational change. The purpose of his study was to provide a conceptual framework for the study of communication during organizational change. His approach was descriptive. By using a framework which led to six propositions in aspects of communication such as information, feeling of belonging to a community and feeling of uncertainty these factors had an influence on resistance to change and affected the effectiveness of the change effort.

In 2005, Wim found a distinction between the information function of communication as a means to create a community. In other words communication has an effect not only on readiness for change but also on uncertainty.

The last literature reviewed was a research carried out at XXX University by PR Academy (2013) whose purpose was to explore the role of internal communication in supporting line managers to enhance employee engagement. This research had three objectives: First, to find out the general attitude of staff towards internal communication at XXX university and how informed the staff felt. Second objective was to find out how line managers communicated and how internal communication could help or provide support for this communication and thirdly; how staff felt towards their workplace and whether the line manager relationship affected this. The interpretive and realist approach of qualitative research method was employed in this research. The research also made use of interviewers face-to-face and convenience sampling techniques.

The findings of this research included: Respondents indicated that they felt well informed. The research revealed that , the more senior the respondents role, the more informed they felt due to attendance of numerous committees and meetings. Less senior respondents felt that although they were aware of things, they were less informed about large-scale changes on strategic things going on at the university, consistent with a top-down flow of information.

The second finding was that respondents said they received enough information to do their role effectively from variety of channels including the staff newsletters , meetings and emails, but they found that only some of the information was relevant to them. Lastly, the research revealed that respondents indicated that word of mouth communication was quicker and more effective way of finding information and there was a direct correlation between length of service and use of this channel.

In a local study conducted at CAL Bank Ghana Ltd Aday (2008) sought to find out how internal communication influenced organizational change:

It was found out that there was a palpable link between internal communication and the successful implementation of organizational change programs. The evidence of this relationship at Cal Bank hinted that both phenomena depended on the same web of factors including organizational size, structure, culture, trust, commitment, corporate politics and ownership. The commonality of factors both acted as tonic and toxic factors in effective internal communication and effective implementation of organizational change. In this respect, it was found out that

successful change management depended on how deeply employees were involved at all stages of the program from beginning to the end. This was thought to be absolutely critical in ensuring employee adoption of the change process and ultimate organizational effectiveness and success.

In addition, it also became evident that at the focal organization, effective internal communication was deemed as vital for the successful implementation of planned organizational change programs. This appeared to have supported the view of a close link between these two phenomena as postulated by Daly *et al* (2003).

In another local study carried out by Amponsah (2014) which the author sought to find out the level of employee satisfaction with internal communication in Volta River Authority(VRA) and the Social Security and National Trust (SSNIT),

It was found out that internal communication process in both VRA and SSNIT were quite interactive. That is to say, the vital features (source, channel, receiver and feedback) that make communication interactive existed in those two organizations. With the existence of feedback system and its channels, employees also had the opportunity to participate in internal communication.

The study also found out that internal communication in these two organizations typified Schramm (1954) Interactive Communication Process Model.

According to Schramm (1954) communication begins with original information source that encodes a message and sends to a transmitter which in turn sends a signal to a channel. The receiver receives a signal from the channel and then decodes the message at the destination. This process is then initiated from the receiver to the source creating a cycle of interactions.



CHAPTER THREE

METHODOLOGY

3.1 Introduction

Though this research can be studied using either the qualitative or the quantitative method, a combination of these two methods have been employed by the researcher. This is to enable the researcher gain an in depth information from the respondents about their view on the internal communication strategies employed by their management as well as know the number of respondents who are informed about this strategies.

3.2 Project rationale

The literature reviews so far have revealed a gap surrounding the exact internal communication strategies employed by organizations during organizational change particularly during a rebranding exercise.

Research into this area is minimal, hence the reason why this research seeks to investigate the following objectives

- To ascertain whether GRA as a state- owned organization has any internal communication strategies
- To find out what the internal communication strategies of the GRA are, and finally
- To find out how internal communication can be improved at GRA.

3.3 Research design

A semi structured, face to face interview with two (2) management members of GRA would be conducted. This approach allows ideas to be probed for further and better clarity. The management members to be interviewed are the Deputy Commissioner for Communication and

Public Affairs (CPA) and the Deputy Commissioner for Human Resource Development(HRD)

The reason for selecting these management members is because the two are in charge of all communications (both internal and external) emanating from the authority. A well-structured questionnaire would be administered to hundred (100) employees of GRA stationed in the Greater Accra and Ashanti Regions offices respectively.

3.4 Sampling design

The purposive sampling technique was used in selecting both interviewees; these were the deputy commissioners in charge of Communication and Public Affairs (CPA) and Human Resource (HR) respectively. With the survey, the staff were randomly selected based on those who were available as at the time of researcher's visit. This is because of their familiarity with the issues and immense knowledge of the topic being researched.

3.5 Data analysis

Interviews were recorded and transcribed into themes in accordance with patterns that correlate with themes identified in the literature review. Questionnaires from the survey were also coded and analysed using Software Package for Social Science (SPSS) which summarised results into frequency tables and some cases cross tabulations.

CHAPTER FOUR

FINDINGS

4.1 Introduction

This chapter presents the findings of the questionnaire administered to staff of GRA and the information gathered from the interviews conducted with top management members of GRA. The chapter attempted an evaluation of the internal communication strategies from the standpoints of employees of GRA as well as management.

4.2 Demographics

Table 1: Background information of respondents

	Frequency	Percent
20-30 YEARS	11	13.3
31-40 YEARS	33	39.8
41-50 YEARS	26	31.3
51-60 YEARS	13	15.7
Total	83	100.0
Gender		
Male	48	57.8
Female	35	42.2
Total	83	100
Number of Years in Service		
1-5 YEARS	15	18.5
6-10 YEARS	24	29.6
11-15 YEARS	27	33.3
16-20 YEARS	10	12.3
ABOVE 21 YEARS	5	6.2
Total	81	100.0

The findings show that majority of the respondents were between the ages 31 – 40 years (39.8%), this was followed by respondents who were between the ages of 41 – 50 years (31.3%).

Also, 15.7 percent of the respondents were between 51- 60 years and less than 15 percent (13.3%) were between 20 – 30 years.

With gender, the findings show that there were more males than females, however, the difference was not very huge. As observed from Figure 1, more than half (57.8%) of the respondents were males and less than half (42.2%) of the respondents were females.

The number of years of respondents have been in service and it is observed that most (33.3%) of the respondents had been in the service between 11 – 15 years and some have also been in the service between 6 – 10 years (29.6%). It is also observed from the findings that more than 18 percent (18.5%) had worked between 1 – 5 years, 12.3 percent had been in the service for 16 - 10 years and less than 10 percent (6.2%) had worked above 21 years in the service.

4.2.1 Region and Revenue Agencies

Table 2: Region and Revenue Agencies

	Frequency	Percent
Ashanti	52	62.7
Greater Accra	31	37.3
Total	83	100.0
Revenue Agencies before GRA		
IRS	36	44.4
CEPS	6	7.4
VATS	35	43.2
RAGB	4	4.9
Total	81	100.0

There were 52 respondents from the Ashanti region representing more than 60 percent (62.7%) and 31 respondents from the Greater Accra regions representing less than 40 percent (37.3%). Respondents from various stations in the two regions took part in the survey. The Greater Accra region had stations like the Head Office, Adabraka MTO and Osu STO taking part in the survey. The Ashanti region had a number of STOs and MTO from Kumasi, Obuasi and Offinso being

part of the survey. Refer to the Appendix for various STOs and MTOs which took part in the survey.

The Table also summarizes the former revenue agencies which were merged into the Ghana Revenue Authority and took part in the study. The findings shows that majority of the respondents were formerly with Internal Revenue Service (44.4%) and the Value Added Tax Service (43.2%). Cumulatively, a little more than 10 percent were from CEPS (7.4%) and RAGB (4.9%).

4.3 Survey Findings

4.3.1 Channels through which Respondents learned about the Integration of the Revenue Agencies

Figure 1: Channels through which Respondents learned about the Integration of the Revenue Agencies

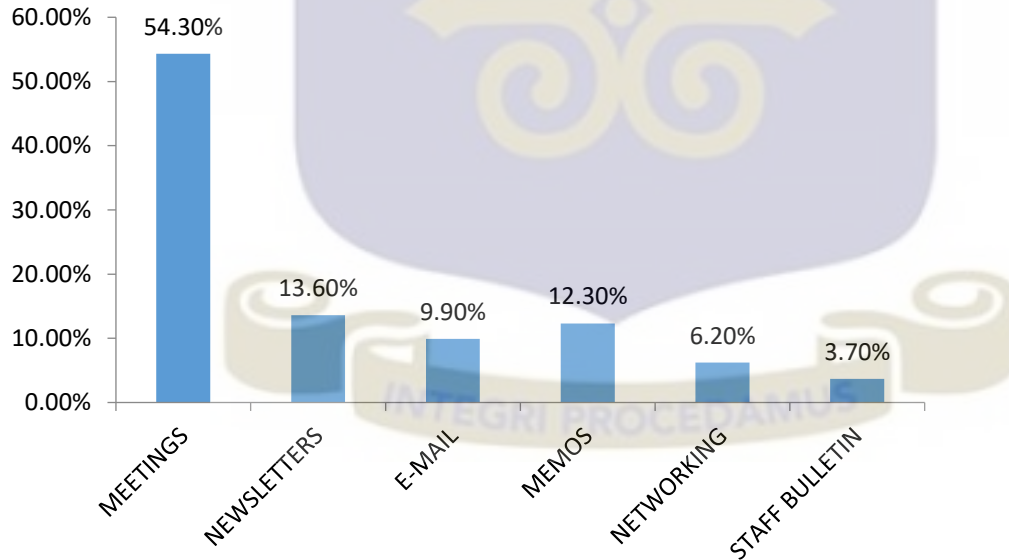


Figure 1 presents the ways through which respondents first learnt about the integration of the revenue agencies. The figure shows that more than half (54.30%) of the respondents first heard about the integration through meetings which includes staff meetings and durbars. Less than 15 percent of the respondents said they heard about it through newsletters (13.60%) as well as less

than 15 percent said memos (12.30%). Other means of communication through which respondents first heard about the integration of the revenue agencies were emails (9.90%), networking (6.2%) and staff bulletin (3.7%). Generally, meetings were the communication strategy through which majority of the respondents first heard about the integration of the various revenue agencies.

4.3.2 Channels through which Respondents Messages/Information from GRA Top Management

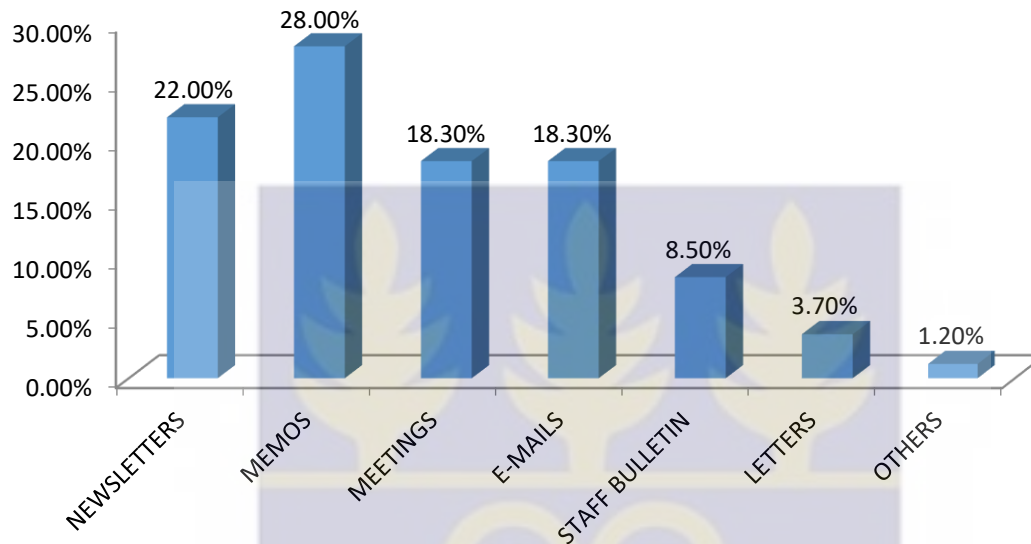
Table 3: Channels through which Respondents Messages/Information from GRA Top Management

	Frequency	Percent
Newsletter	18	22.2
Meetings	15	18.5
E-Mail	11	13.6
Memo	17	21.0
Letters	11	13.6
Staff Bulleting	6	7.4
Others	3	3.7
Total	81	100.0

The finding shows how respondents receive messages and information from Ghana Revenue Authority top management. As seen, more than 20 percent (22.2%) of the respondents receive message and information from top management through newsletters as well as more than 20 percent (21.0%) also receive information from top management through memos. Additional means through which respondents receive information from top management of which less than 20 percent of the respondents said were meetings (18.5%), emails (13.6%) and letters (13.6%) with staff bulletin (7.4%) with less than 10 percent of respondents.

4.3.3 Preferred Communication Channels of Receiving Information from GRA Top Management

Figure 2: Preferred Communication Channels of Receiving Information from GRA Top Management

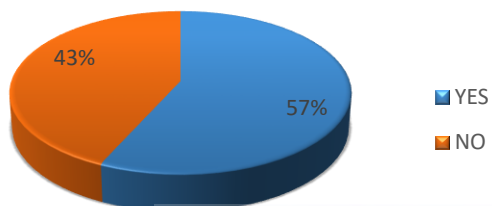


In spite of the respondents listing the channels through which they receive information from GRA top management, respondents were asked further to choose the channels through which they would like to receive information from GRA top management and the findings show that close to 30 percent (28.0%) said they prefer memos, more than 20 percent (22.0%) said they prefer newsletters, 18.3 percent prefer meetings as well as 18.3 percent prefer emails.

More than 10 percent (8.5%) of the respondents preferred staff bulletin and less 5 percent (3.7%) preferred letters. An interesting finding from Figure 2 is that the least preferred means of communication from management were letters. Respondents will prefer memos and newsletters to letters.

4.3.4 Satisfaction with the flow of Information from GRA Top Management to Staff

Figure 3: Satisfaction with the flow of Information from GRA Top Management to Staff



The findings show that close to 60 percent (56.8%) of the respondents are satisfied with the flow of information or communication from GRA top management to staff. However, 43.2 percent of the respondents are not satisfied with the flow of information from management to staff.

4.3.5 Reasons why Respondents are satisfied with Information flow from GRA Top Management to Staff

Table 4: Reasons why Respondents are satisfied or not satisfied with Information flow from GRA Top Management to Staff

	Frequency	Percent
Why Satisfied with Information Flow		
Information Is Timely	14	30.4
They Use Preferred Channels To Deliver Accurate And Precise Information	13	28.3
Credible Sources Of Information	11	23.9
Total	46	100.0
Why not Satisfied with Information Flow		
Information Not Timely	29	80.6
They Do Not Use preferred Channels To Deliver Information	4	11.1
Information/Communication Not From Credible Source	1	2.8

Other	2	5.6
Total	36	100.0

The reason why respondents are satisfied with the means and channels of information delivery, as presented in the table shows that, 30.4 percent of respondents are satisfied because the information is always timely, 28.3 percent said they use preferred channels to deliver the information and that made them satisfied. In addition, respondents are satisfied with the flow of information because they are accurate and precise (23.9%) and because the sources are credible (17.4%).

The reason why respondents are not satisfied with the flow of information from top management to staff was that, top management do not deliver information timely (80.6%), they do not use respondents preferred channels to deliver information (11.1%) to staff and sometimes information are not from credible sources (2.8%).

4.3.6 Opportunities to make Views/Opinions on a Subject Known to GRA Top Management

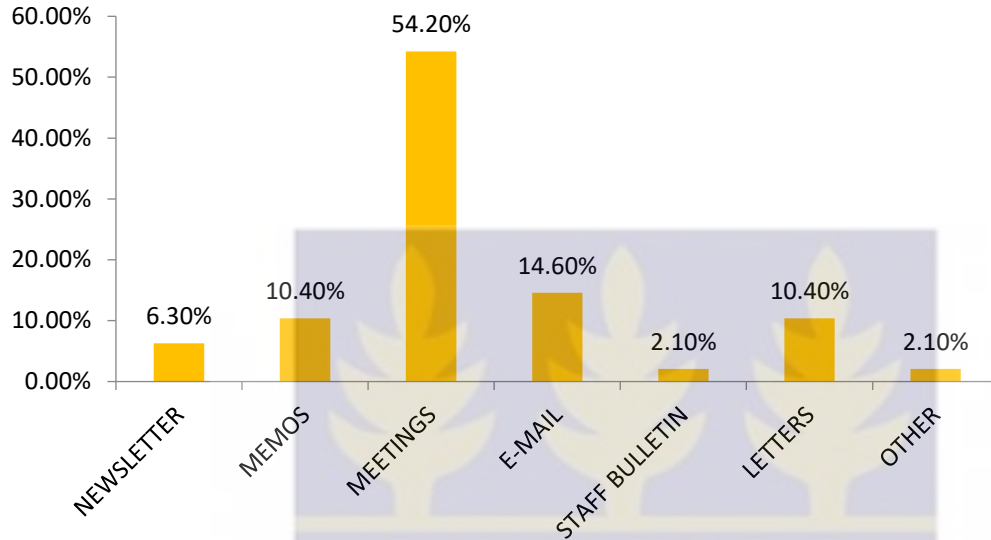
Table 5: Opportunities to make Views/Opinions on a Subject Known to GRA Top Management

	Frequency	Percent
YES	47	57.3
NO	35	42.7
Total	82	100.0

More than half (57.3%) of the respondents have had an opportunity to make their views on a subject known to GRA top management and less than half (42.7%) have not had opportunity to make their opinions known to managements before.

4.3.7 Channels used by Staff to Deliver Information to top Management

Figure 4: Channels used by Staff to Deliver Information to top Management



The finding shows Channels used by Staff to Deliver Information to top Management. It is observed from the figure that more than half (54.20%) of the respondents used meetings in communicating their opinions to top management. Other channels used by staff to communication their opinions to top management were emails (14.60%), memos (10.4%), letters (10.4%), newsletters (6.30%) and staff bulletin (2.10%). The finding shows that the major way staff contributed their opinions and views to top management was through meetings.

4.4 Findings from the Interviews Conducted

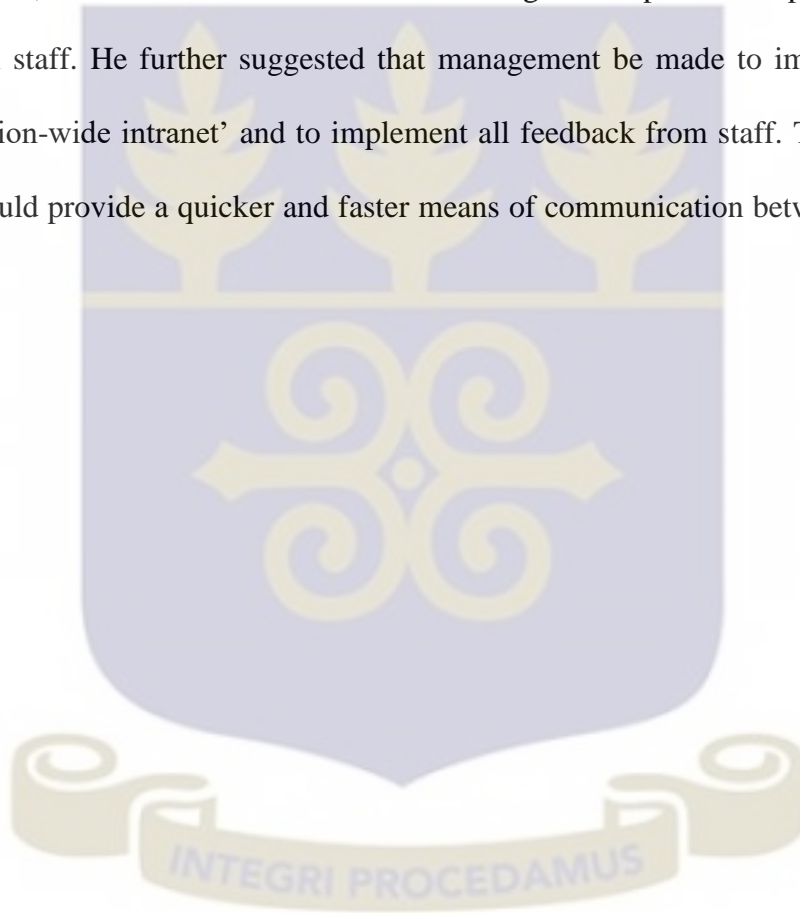
Besides the survey conducted in the form of questionnaire the study also conducted a qualitative research in the form of interviews with two management personnel of the Ghana Revenue Authority to obtain management perspective on the topic. The findings from the survey and the interviews showed that both management and staff held similar views regarding the use of the same communication channels.

The deputy commissioners for Communication and Public Affairs (CPA) and Human Resource and Development (HRD) were interviewed.

The main reason for selecting these two was that they are the main drivers of all kind of information within the organization, both internal and external. Regarding their opinions on all the questions interviewed the views of the two management members were similar except in a few cases where they differed a little. Yet, the essence was the same

The two agreed that GRA as an organization has an internal communication strategy in place and communicate to their staff using circulars, memos meetings newsletters and staff notice boards among others. While one of them stated that these channels have been tried and tested over the years, the other said they are most effective means of disseminating information and besides they are cost effective. On the issue of why other internal channels are not being used one of them said those channels have not been fully developed while the other said management is yet to assign staff email addresses, hence the non-usage of those channels.

On staff feedback they both agreed that there exist opportunities for staff to make their views heard through such means as letters, newsletters and staff meetings. They also agreed that to a large extent management acts on staff feedback and seem to be fairly satisfied with the level of communication between them and their staff. While one member suggested that communication can be improved at GRA by adopting a more robust approach in the dissemination of information to staff, the other was of the view that management operate an open door policy in all dealings with staff. He further suggested that management be made to implement what he called ‘organization-wide intranet’ and to implement all feedback from staff. This organisation-wide intranet would provide a quicker and faster means of communication between the staff and management.



CHAPTER FIVE

DISCUSSION OF FINDINGS

5.1 Introduction

The study used questionnaire and interviews to evaluate the internal communication strategies of GRA .Specifically, the study sought to find the views of GRA staff on internal communication strategies employed by management through questionnaire and management's views through interviews.

5.2 Internal communication strategies

Generally, various revenue agencies came together to form the Ghana Revenue Authority Agencies like the IRS, CEPS, VATS and RAGB all form part of GRA and took part in the study. Before their merger into one authority, there was some form of communication within all the various agencies. It was clear from the findings that various communication strategies were used in communicating the merger to these agencies. Various communication strategies were used through which respondents learned about the merger. Strategies like meetings (54.30%), newsletters (13.60%), memos (12.3%), emails (9.9%), networking (6.20%) and Staff Bulletin (3.7%) were used.

Like the research conducted by PR Academy (2013) showed that respondents were satisfied with the information they received to perform their roles effectively from a variety of channels including the staff newsletters , meetings and emails, but found that only some of the information was relevant to them. Meetings became the dominant communication strategy through which staff of the various revenue agencies learned about the merger.

On how top management communicate to staff, it was clear from the findings that top management communicated to staff using strategies like newsletters (22.2%), memos (21.0%), and meetings (18.5%). Other communication strategies used by to management to communicate with staff were emails (13.6%), letters (13.6) and staff bulletin (7.4%). This shows that before the various agencies came together, meetings as an internal communication strategy were the most dominant strategies in communicating the merger. However, after the merger, communication strategies like newsletters and memos dominate more than meetings although meetings still form a significant communication strategy as the third most used channel.

Similarly, interviews conducted with two top management members OF GRA also confirmed the existence of an internal communication strategy in place. GRA as an organization has an internal communication strategy in place and communicate to their staff using circulars, memos, meetings, newsletters and staff notice boards among others. One of them stated that these channels have been tried and tested over the years, making them the most effective means of disseminating information to their staff. He also added that they are cost effective. On the issue of why other internal channels are not being used one of them said the infrastructure for those channels have not been fully developed while the other said management was yet to assign staff email addresses, hence the non usage of those channels.

5.3 Improving Internal Communication

On staff feedback, management agreed that there exist opportunities for staff to make their views heard through such means as letters, newsletters and staff meetings. They also agreed that to a large extent management acts on staff feedback and seem to be fairly satisfied with the level of communication between them and their staff. As Pearson et al (2003) see organization in terms

of the 'Social collectives or groups of people in which activities are co-ordinated to achieve both individual and collective goals" and this may involve strategy, policy and an integrated use of communication channels to engage employees and ensure their effective buy-in to the organization's mission, vision, policies and programs.

Certainly, more than half of the respondents were satisfied with the flow of information from GRA top management. As observed from the findings, close to 60 percent (56.8%) of the respondents are satisfied with the flow of information or communication from GRA top management to staff. The reason why respondents were satisfied with the means and channels of information delivery, as presented in the Table 5 show that, 30.4 percent of respondents were satisfied because the information was always timely, 28.3 percent said they used preferred channels to deliver the information and that made them satisfied. In addition, respondents were satisfied with the flow of information because the information was accurate and precise (23.9%) and because the sources were credible (17.4%).

On the contrary, more than 40 percent of the respondents were not satisfied with information flow from top management. And the major reason being that, there was no timely delivery of information from top management, their preferred channels were not used to deliver information and sometimes information was not from credible sources. For this reason, to improve internal communication, GRA must deliver credible information to staff timorously and accurately using staff preferred channels. Modern communication channels such as emails and intranet which enable quick feedback from staff should be introduced due to the fact that much of staff feedback was came through meetings.

5.4 Limitations of the Study

Babbie (2004) enumerated a number of logical pitfalls that may befall both quantitative and qualitative studies. Among other things, Babbie (2004) cautioned against the danger of committing the error of provincialism, a situation in which the researcher would interpret observations and people's statements in a way that made sense for the researchers own perspective, but which may not necessarily be strong on objectivity or pass the crucial test of inter- subjectivity

Babbie also cautioned against the danger of leaping into hasty conclusions. This study is no exception. First, the results of this study which is focused on the GRA are not generalise sable, neither can we also say that these same findings we have found perpetually relate to GRA since the authority can alter its internal communication strategy in the future.

One other limitation of this study was the inability of the researcher to have the interviews recorded and transcribed as we set out to do in chapter three. However, instead of a recorded interview the researcher prepared a list of interview questions which were presented to the two management members who provided written answers on the questions asked. This made it difficult for the researcher to obtain memorable quotes from the interview in order to strengthen some of the points made by the interviewees. It must be noted that the above limitation emanated from the inadequacy of time to carry out the research work. The research was conducted within a period of less than three months. The last limitation of this research was the researcher's inability to retrieve the entire survey questionnaires that were administered to the respondents. This may have affected the results of the findings in one way or the other. The researcher administered a total of one hundred (100) questionnaires to respondents in the two regions where the study was

carried out but was able to retrieve eighty –three (83) of them The above limitations however, do not diminish the importance of the study and hopefully its intended contribution to literature will be of immense significance to government and the academia.

5.5 Recommendations

Following from the findings of this study, the researcher wishes to make the following recommendations. That management of GRA places high premium on employee communication or internal communication because they represent the face of the organization. When the workers of GRA are well informed on issues in their work place or on happenings within the organization they are better placed to explain them to the authority's external publics whose contribution to GRA's core mandate is substantial.

It is also recommended that both management and staff of GRA cooperate with one another in their day to day business in order to achieve the corporate and strategic goals of the organization. In the area of research it is recommended that further studies be carried out on the viability of the use of the internet, intranet, website and other modern means of communication in state owned organizations for they hold very bright prospects on the performance of public or state organizations.

Lastly, it is recommended that government come out with a uniform communication policy for all public and state owned agencies so that they can communicate on a common platform with their respective staff.

5.6 Conclusion

The key finding of the study established that GRA has in place internal communication strategies for both management and staff through which internal communication took place. However, there was still more room for improvement on the part of the two parties.

In the face of the increasing competition among organizations, there is the need for organizations to adopt innovative communication strategies in order to put them ahead of their competitors. One way to do this is to devise very simple ways and methods in communicating with their staff while at the same time providing avenues by which their staff can also express their views on pertinent issues concerning the organization. By so doing this will engender a feeling of belongingness and togetherness so that they can achieve both the corporate and strategic goals of the organization.

GRA as an organization has internal communication strategies in place and communicates to their staff using circulars, memos, meetings, newsletters and staff notice boards among others.

To improve internal communication, GRA must deliver timely and credible information to their staff and using their preferred channels as well. Modern communication channels that enable quick feedback should be introduced due to the fact that they are now the most fashionable method of communication the world over. Though the most preferred method of communication by GRA staff is through meetings as shown by the research this has a delayed effect in the sense that in the absence of any meetings staff will remain uninformed about current happenings and going-ons in the organization.

APPENDIX A

Interview questions for GRA top management members

Hello,

I am Abraham Kweku Sunkwa a graduate student of the School of Communication Studies University of Ghana, Legon .I am conducting a study on corporate rebranding and evaluating the internal communication strategies of the Ghana Revenue Authority (GRA). I am particularly interested in the specific internal communication strategies employed by top management of GRA during its rebranding. I am also contacting a section of GRA staff through questionnaire to get an insight into their opinions regarding these internal communication strategies of GRA top management. I would be grateful if you would be willing to take part in a short face- to face interview to discuss your experiences in this area. I am expecting it to take no longer than 30minutes and would be happy to meet you at a place and time of your convenience. Everything discussed in the interview would be completely confidential and only used for the purpose of writing up my report.

Thank you



1. Has the GRA got any specific internal communication channels through which top management communicates with its employees?
2. What are these internal communication channels?
3. What are some of the reasons why GRA management prefers these internal communication channels?
4. What are the other internal communication channels that are not commonly used by GRA management in communicating with its staff?
5. What are some of the reasons for not using these internal channels in communicating with your staff?
6. Do your staff have the opportunity to make their views known to GRA top management?
7. Through what internal communication channels are they able to do this?
8. Does management act on staff feedback?
9. To what extent does management act on staff feedback?
10. Is top management satisfied with the flow of information\ communication between them and their staff?
11. How can communication be improved at GRA?

Interview guide;

Background- I am looking into corporate rebranding and evaluating the various internal communication strategies of GRA.

Section A

Corporate rebranding and internal communication strategies

- Identification of GRA main internal communication strategies
- Reasons for choosing these internal strategies against others
- Identification of other internal communication strategies
- Reasons for selecting these other internal communication strategies, if any.

Section B

Channels available to staff and improvement of internal communication at GRA.

- Opportunities available to staff for feedback, if any.
- What channels exist for this feedback?
- To what extent do you act on staff feedback?
- Is top management satisfied with staff feedback?
- What measures exist to improve communication at GRA?

Section C

Any other business

Is there anything you would like to add that we have not discussed?

Conclusion personal assessment of the rebranding exercise and communication strategies

Management's own assessment of the rebranding exercise and internal communication strategies



APPENDIX B

Interview guide for GRA top management

- The interview procedure is as follows:
- Prior to interview
- Letters sent to interviewees to book appointment
- Interview date, time and venue arranged to suit respondent.

Start of interview

- Interview to begin with some pleasantries and a reminder of the confidential nature of the interview session.
- Start by talking about topical issue to serve as “warm up” to the interview.
- Interview to be recorded.

During interview

- Interviewees to be encouraged to speak freely on selected issues- interviewer to use probes to ensure interviewee does not digress from topic.
- Interviewer to concentrate on developing rapport but not to influence respondents answers via non-verbal communication.

End of interview

Interviewer to conclude by offering to share findings of the research with respondent and by agreeing to iron out any misinterpretations before publishing of the report.

Following interview

Type up transcript as soon as possible

Run key issues or points for interviewees to check validity of interpretations.

3. Is the integration of the revenue agencies a good tax reform?

- 1. Yes
- 2. No

4. If yes, why?

.....
.....
.....

5. If no, why?

.....
.....
.....

6. How do you receive messages or information from GRA top management? Through: (Tick appropriate channels)

- 1. Newsletters
- 2. Meetings
- 3. E-Mail
- 4. Memos
- 5. Letters
- 6. Staff bulletin
- 7. Others.....

7. What are your preferred methods of receiving information from GRA top management? (Tick as many as possible)

- 1. Newsletters
- 2. Memos
- 3. Meetings
- 4. E-Mail
- 5. Staff bulletin
- 6. Letters
- 7. Others.....

8. Are you satisfied with the flow of information or communication from GRA top management to staff?

- 1. Yes
- 2. No

9. If yes why are you satisfied?

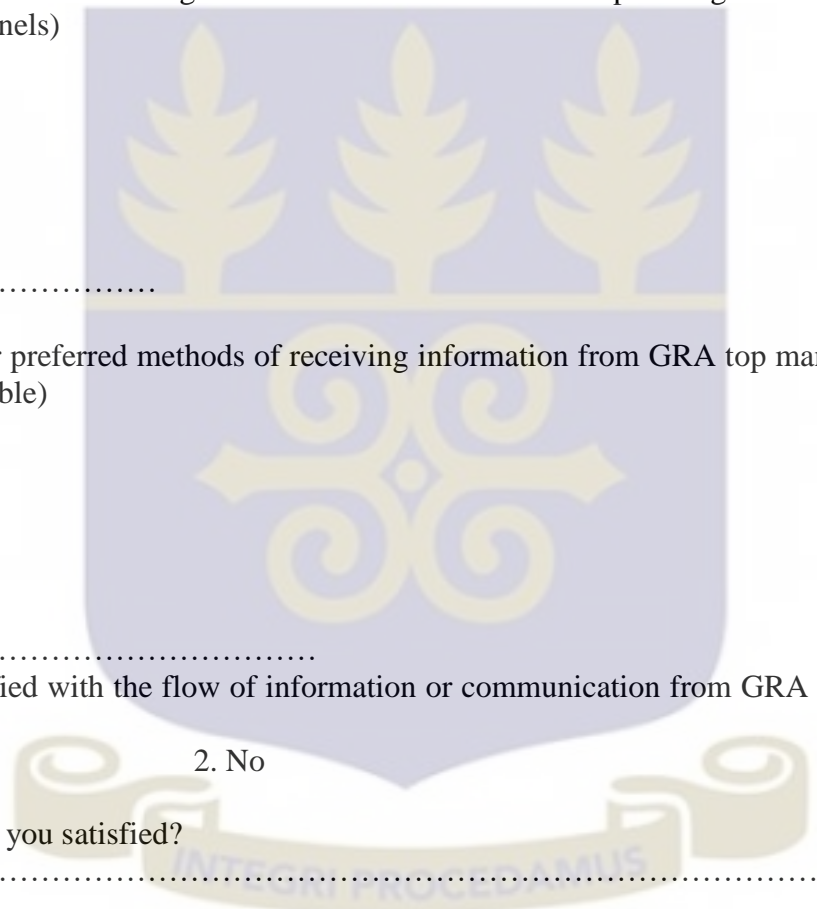
.....
.....
.....

10. If No why you are not satisfied?

.....
.....
.....

11. Do you have opportunities to make your views or opinions on a subject known to GRA top management?

- 1. Yes
- 2. No



12. If yes, what opportunities exist?

.....
.....
.....

If No why?

.....
.....
.....

14. Have any of your suggestion(s) been accepted and acted upon by GRA top management before?

Yes No

If yes which of your suggestion(s)?

.....
.....
.....

If No, why?

.....
.....
.....

What suggestion(s) can you make to improve communication or information flow at GRA?

.....
.....

Thank you for your time and co-operation



APPENDIX D

ABBREVIATIONS

CEPS-Customs, Excise and Preventive Service

GRA-Ghana Revenue Authority

HR-Human Resource

ICT-Information and Communication Technology

IRS-Internal Revenue Service

IT-Information Technology

LTO-Large Tax payer Office

LTU-Large Tax payer Unit

MTO-Medium Tax payer Office

NRS-National Revenue Secretariat

PMU-Project Management Unit

RAGS-Revenue Agencies Governing Board

RPM-Research Planning and Monitoring

STO-Small Tax payer Office

TIN-Tax payer Identification Number

VAT-Value Added Tax

VATS-Value Added Tax Service



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