

**THE USE OF SOCIAL MEDIA TO ESTABLISH STAKEHOLDER
RELATIONSHIPS THROUGH DIALOGUE AT
REVENUE SERVICES LESOTHO (RSL)**

by

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I declare that the above dissertation is my own work and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references.

I further declare that I submitted the dissertation to originality checking software and that it falls within the accepted requirements for originality.

I further declare that I have not previously submitted this work, or part of it, for examination at UNISA for another qualification or at any other higher education institution.

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ABSTRACT

Social media has facilitated interactive communication, paving the way for instant communication. Organisations have embraced the use of social media as a communication tool for better engagement with their stakeholders. This study sought to establish how social media could be used to create relationships with external stakeholders through dialogue, and to suggest practical implementable recommendations on how social media could be used for external organisational communication at the Revenue Services Lesotho (RSL).

The RSL staff responsible for communication in the departments of Marketing and Client Education (MCE) and Strategic Partnerships and Public Relations (SPPR) were interviewed to determine how RSL uses social media, and taxpayers' perceptions on RSL's use of social media were obtained through self-administered questionnaires to taxpayers who visited the Maseru Service Centres.

This study therefore adopted a mixed method research design and the convergent parallel research design. Descriptive statistics were used for the quantitative data analysis from RSL taxpayers, and thematic analysis was used for the qualitative data from RSL staff.

The findings mainly suggest that RSL should capitalise on platforms where most of their stakeholders can be reached easily through tailored content that is compatible with their mobile phones. For the RSL to be perceived as inclusive in its communication with stakeholders, it is recommended that the two main languages spoken in Lesotho, namely Sesotho and English, be used. Based on the findings, the study proposes a seven step social media communication process that could guide government agencies on the use of social media communication for dialogue with external stakeholders to establish relationships.

Key terms: Accessibility, dialogue, external organisational communication, external stakeholders, organisational communication, relationships, rich media, social media, social media network, stakeholder relationships.

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LIST OF ABBREVIATIONS

DT	Dialogic Theory
EOC	External Organisational Communication
MCE	Marketing and Client Education
MRT	Media Richness Theory
RMT	Relationship Management Theory
RSL	Revenue Services Lesotho
SM	Social Media
SPPR	Strategic Partnerships and Public Relations

LIST OF DEFINITIONS

Active social media - Active social media refers to the regular and consistent use of social media platforms to share content, respond to users, and engage in two-way interaction with stakeholder.

Content sharing - Content sharing refers to all the information that an organisation uploads to disseminate messages to its stakeholders, or taxpayers in the case of RSL.

External stakeholders - An external stakeholder is an individual, a taxpayer, or organisation that is not part of an institution's internal structure but has an interest or is served by the institution.

Internal stakeholders - refers to RSL employees or staff members, especially in the Strategic Partnerships and Public Relations (SPPR) and Marketing and Client Education (MCE) departments.

Social media monitoring - This involves tracking what is being said about the organisation by monitoring comments and mentions, as well as observing how other organisations reference or tag the brand.

Social media platform - A social media platform is a digital online space that enables users and organisations to create, share, and exchange content, as well as interact through communication, networking, and collaboration.

Staff - A staff member is an individual who is employed by an organisation or institution to perform specific duties or roles as part of its workforce; in this study they are SPPR and MCE officers.

Stakeholder - A stakeholder is referred to a taxpayer that RSL interacts with or serves.

Popular social networking sites - Refers to social media platforms that are widely used by many people to access information or engage with organisations.

Taxpayer - A taxpayer is an individual or legal entity (such as a business or organisation) that is legally obligated to pay taxes to a government authority in accordance with applicable tax laws and regulations.

Wide reach - Wide reach refers to the ability of a social media message, post, or campaign to be seen by large and diverse stakeholders across different geographic locations, demographics, and social groups.

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CHAPTER 1: INTRODUCTION

1.1 Introduction

Revenue Services Lesotho (RSL) was established by an Act of Parliament to be responsible for the collection of revenue on behalf of the Government of Lesotho (Lesotho Revenue Authority 2004:2). With the mandate conferred upon it by the government, RSL employs various communication and strategic approaches to promote tax compliance (Lesotho Revenue Authority 2004:2). Taxation is a fundamental component of national revenue and plays a crucial role in enabling governments to deliver essential services and it remains a challenge for many tax administrations in developing countries (Olumoh 2024:17; Pere 2019:2). As Heitmüller, Harari and Meinzer (2018:10) assert, the primary mandate of tax administrations is to collect revenue from taxpayers on behalf of governments to finance expenditure for the public.

In response to challenges around tax compliance, some tax administrations, such as the Kenya Revenue Authority, launched a public awareness campaign in 2019 that utilised digital, radio, and print media to educate citizens on tax matters (Pere 2019:4). These initiatives highlight the critical role of strategic communication in addressing compliance challenges by improving taxpayer knowledge, awareness, and engagement. In this technological era, it seems pertinent that RSL must also keep up with evolving communication trends such as social media to remain relevant and effectively connect and engage with external stakeholders.

Social media, according to Kavitha (2024) and Taprial and Kanwar (2012:8), is a distinctive online platform that allows users to create online communities for sharing information, ideas, personal messages, and multimedia content. Similarly, Fazil, Hakimi, Akrami and Akrami (2023) and Badea (2014:70) highlight that social media lies at the centre of how stakeholders access and exchange information. Lolita and Larasati (2023:121) concur that social media represents one of the most common methods for people to communicate and share information online. Fazil *et al.* (2023) and Landsbergen

(2010:134) add that social media facilitates easy access to information and fosters communication between organisations and their publics.

Kihima and Ong'ong'a (2024) and Badea (2014:70) further advocate for the use of social media as a strategic organisational communication tool due to its potential to reach mass stakeholders effectively. Kent and Taylor (2021) and Landsbergen (2010:134) note that, unlike traditional one-way broadcasting, social media encourages two-way communication, fostering interaction and dialogue. Raghavenda (2017:20) supports this by arguing that social media enhances connectivity, enabling unprecedented levels of information sharing, network creation, and equal participation among users.

To improve tax compliance, RSL had previously implemented stringent enforcement measures, including legal action and property confiscation from defaulting taxpayers (More Retail Supermarket 2017:11). Additionally, RSL introduced automated tax systems such as ASYCUDA and enhanced communication with both internal and external stakeholders to promote voluntary compliance (Pitso 2015). Despite these efforts, the organisation failed to meet its revenue targets twice between 2013 and 2016, prompting a need to assess whether RSL maintains strong stakeholder relationships and sustainable dialogical platforms to achieve its objectives.

The study was limited to the Service Centre in Maseru which is central and where most of the taxpayers visit to access different tax services. Although previous studies have explored the use of social media for organisational communication with external stakeholders in other Revenue Services, however, in the context of Lesotho, there is a lack of literature on how social media is used to build relationships through dialogic engagement. Moreover, there is limited local literature on how organisations in Lesotho utilise social media to foster stakeholder dialogue and relationships. This study therefore sought to investigate the use of social media to establish stakeholder relationships through dialogue at Revenue Services Lesotho (RSL).

1.2 The research problem

RSL employs multiple communication tools to reach the taxpaying community and disseminate information about its activities and initiatives. However, it remains unclear how RSL uses these tools to communicate with stakeholders and how the taxpaying community perceives these efforts. The study therefore explores how RSL uses social media to establish stakeholder relationships through dialogue and ultimately develops external social media communication process to facilitate effective communication in public service organisations.

Beyond communication, RSL has resorted to distress actions, such as closing businesses and auctioning goods to recover unpaid taxes, particularly from supermarkets in Mafeteng, Mohale's Hoek and Quthing (More Retail Supermarkets 2017:11). The organisation has also pursued legal action against traders suspected of tax evasion.

Sekhamane (2017) reports that RSL's combined revenue target for the 2016/2017 financial year was M6.4 billion, an increase from M5.7 billion in 2015/2016. However, RSL remitted only M5.9 billion, missing the target by M430.8 million, or 6.7%. This was the second significant shortfall, following a 12.7% deficit (M644.8 million) recorded in 2013/2014 (Sekhamane 2017). Consecutive revenue shortfalls highlight the need for RSL to develop innovative strategies to address challenges affecting revenue collection.

Communication remains a critical mechanism for promoting voluntary tax compliance. Therefore, this study investigates the use of social media platforms for external organisational communication, focusing on their potential to foster relationships and create dialogue with taxpayers.

1.3 The research questions

- RQ1: How is social media used in organisations to establish relationships through dialogue?
- RQ2: How does RSL use social media to communicate with its external stakeholders?
- RQ3: How could RSL use social media to create dialogue with external stakeholders?
- RQ4: How could RSL use social media to establish relationships with external stakeholders?
- RQ5: What are the external stakeholders' perceptions about the use of social media by the RSL?
- RQ6: What recommendations can be made to RSL on the use of social media to establish relationships with their external stakeholders through dialogue?

1.4 Context of the study

The context of this study is the Revenue Services Lesotho (RSL) housed in Maseru, Lesotho. This organisation is charged with the mandate to administer tax laws and collect all revenues from taxpayers to finance government expenditure (Heitmüller *et al.* 2018:10). The study is centered on RSL's Maseru Service Centre, in the hub of the Lesotho's capital city, a place where the majority of the taxpaying community seek services.

This Centre remains a key contact spot between RSL and its external stakeholders, a crucial place for data collection when investigating external organisational communication. RSL currently operates in an environment dogged by a myriad challenge, including tax compliance to meet the set revenue targets. Sekhamane (2017) states that RSL has experienced difficulties in meeting its set revenue targets; a situation that compels the organisation to intensify its communication efforts with stakeholders.

RSL uses a self-assessment model for tax collection and relies on communication, both traditional and digital media, to remind the taxpaying community of their tax obligations.

In some cases, the institution has enforced tax laws through strict measures, including business closures to recover debts and legal action against tax-evading owners (Ha Hooхло Trading Convicted 2017:7). To confront this challenge, RSL has geared its resources to reinforce communication with external stakeholders to encourage voluntary tax compliance. This therefore necessitates this study to establish how RSL uses social media to foster relationships through dialogue. This is pertinent to RSL which heavily relies on employing different communication strategies using various media platforms to engage with external stakeholders.

1.5 Objective of the study

The purpose of the research is to explore and describe how RSL uses social media platforms to establish stakeholder relationships through dialogue, and to suggest social media communication process for this context.

1.5.1 Research objectives

- RO1: To investigate how is social media used in organisations to establish relationships through dialogue.
- RO2: To explore how RSL uses social media to communicate with its external stakeholders.
- RO3: To investigate how RSL could use social media to create dialogue with external stakeholders.
- RO4: To describe how RSL uses social media to establish relationships with external stakeholders.
- RO5: To understand the external stakeholders' perceptions about the use of social media by the RSL.
- RO6: To make recommendations to RSL on the use of social media to establish relationships with their external stakeholders through dialogue.

1.6 Literature review

1.6.1 *Communication in the organisation*

Organisational communication has a long-standing history, with its origins traced back to the 1940s in the United States (Keyton 2017:502). Jixin (2024) and Mumby (2013:15) define organisational communication as the process of creating and assigning collective systems of meaning through symbolic practices directed towards achieving organisational goals.

According to Dupe (2015:7), Cacciattolo (2015:82), Borcaa and Baesu (2014:496), and Barker and Angelopulo (2013:13), organisational communication is an inclusive concept encompassing the transmission of information between an organisation's internal and external stakeholders. This exchange of information supports business operations by ensuring that relevant information is shared effectively and efficiently for the successful execution of tasks and the overall benefit of all parties involved. Akella (2016) conceptualises communication as an interactive process through which individuals share perceptions, emotions, and ideas. This author further notes that communication extends into dialogue, which supports an open and honest exchange and encourages a mutual understanding (Akella 2016).

1.6.2 *The use of social media for external organisational communication*

Okonkwo and Awad (2023:20) and Lolita and Larasati (2023:121) describe social media as an online tool designed to facilitate user engagement through conversation, creation, and knowledge sharing. In contemporary society, social media exerts a strong influence on how information is accessed, disseminated, and consumed. It has also reshaped the ways in which organisations communicate, leading to the development of innovative approaches to organisational communication (Badea 2014:70).

Dwivedi *et al.* (2016:595) note that social networking sites and other digital platforms have enabled government organisations to create, publish, and collect information outside traditional bureaucratic channels. Hugo (2015) adds that social media offers communication benefits comparable to traditional media as it connects people, facilitates collaboration, and promotes information exchange.

In 2015 Naik conducted a study titled *Organisational Use of Social Media: The Shift in Communication, Collaboration and Decision-Making*, which examined how social media has become an integral part of organisational communication, particularly through platforms such as Facebook, Twitter, and LinkedIn. Naik (2015:59) finds that social media provides limitless opportunities for engaging both internal and external stakeholders who are already familiar with these platforms and use them actively. Naik (2015) further concludes that organisations can leverage social media to strengthen engagement with stakeholders as these platforms enable instant feedback, which enhances trust and dependability.

Social media has also been recognised as a powerful tool that enables participation, idea sharing, and collaboration (Okonkwo & Awad 2023; Badea 2014:71). The literature further suggests that social media are suitable for organisational promotion and engagement.

Key focus areas of this study are to explain how the use of social media can be incorporated into, and strengthen, external organisational communication. To the researcher's knowledge, no studies can be found that suggest how revenue service administrations could apply social media as an external organisational communication tool for creating dialogue and building stakeholder relationships.

1.7 Theoretical framework

Over the years, several theories and models have been developed to enhance the understanding of organisational communication processes. These theoretical frameworks

provide insights into how social media can be employed effectively as a communication tool and offer guidance on developing strategies for meaningful stakeholder engagement.

This study adopted a multiple theoretical framework, integrating Media Richness Theory, Relationship Management Theory, and Dialogic Theory. The integration of these frameworks aligns with the core objective of the study, which is to explore and describe the use of social media platforms for external organisational communication at RSL and to propose social media communication process on how RSL can establish relationships through dialogue with external stakeholders. Collectively, it was supposed that these theories could provide a robust foundation for analysing how organisations can leverage social media to enhance external communication.

1.7.1 *Media Richness Theory (MRT)*

The research is anchored in the Media Richness hypothesis. The theory's origins may be traced back to 1986, when Richard L. Daft and Robert H. Lengel examined the criteria that information and communication professionals use to choose communication methods, target stakeholders, and pack messages.

According to Bauer (2010:59), MRT tackles the problem of communication activities' efficacy and efficiency depending on the chosen medium. According to Bauer (2010:59), 'this could be defined into the following characteristics: its capacity for instant feedback, communication channels available, and language variety coupled with the concentration for the target stakeholders'.

According to Kock (2010:21), MRT is an indigenous theory of corporate communication that forecasts behaviour and results. Kock (2010:21) explains that MRT is an indigenous theory of organisational communication that offers predictions about behaviour and outcomes in relation to diverse communication channels.

According to Dainton and Zelle (2015:184), the theory highlights the importance of choosing the right channel and relevant information for the target stakeholder. Even though RSL still uses mainstream media to communicate and persuade its stakeholders, it is crucial to look for alternative media to make sure that the taxpaying community is informed and that information is readily available.

Riyad (2012:157) believes that MRT pays a specific focus in the medium's ability to transport varied messages, the capability to deliver rapid replies, and the ability to send personalised messages. According to Naik (2015:74), it is the responsibility of individual organisations to choose the social media platform that they believe will provide the most effective communication with their target stakeholder.

Wang (2013:193) explains that media vary in their ability to manage uncertainty and ambiguity, and that communication is most effective when a medium's information-processing capacity aligns with the task's requirements. Guided by this premise, the MRT was applied to assess how RSL uses social media and to identify the intended stakeholder groups. The theory informed the researcher's understanding of social media as an organisational communication tool, helping to evaluate whether RSL's platforms support efficient and effective information exchange. The core constructs of efficiency and effectiveness shaped both the analysis of RSL's current practices and the recommendations for enhancing stakeholder engagement.

1.7.2 Relationship Management Theory (MRT)

The Relationship Management Theory (RMT), proposed by Ledingham and Bruning (1998), focuses on the effective management of organisational-stakeholder relationships over time, guided by shared interests and mutual benefits. Ledingham (2003:191) notes that well-managed relationships build mutual understanding and that balanced partnerships occur when both sides pursue common goals.

Hon and Grunig (1999) establish six fundamental elements of relationship management; communal ties, exchange relationships, trust, control mutuality, commitment, and satisfaction. Brunner (2019:8) underlines that maintaining such partnerships involves regular communication, mutual understanding, and a shared sense of purpose between organisations and their stakeholders. This idea offers the intellectual foundation for understanding how RSL might use social media to establish long-term, mutually beneficial connections with its stakeholders through constant involvement and dialogue.

1.7.3 Dialogic Theory (DT)

The Dialogic Theory (DT) complements the preceding theories by emphasising the interactive and reciprocal nature of communication. It examines how social media enables organisations and their stakeholders to engage in dialogue and two-way interaction, positioning these platforms as effective channels for external organisational communication. DT traces its roots to the philosopher Martin Buber's '*I and Thou*' (1958), which highlights the recognition of others as ends in themselves rather than means to an end (Kent & Taylor 2002:22). Later, Kent (2017:3) elaborated on this idea, characterising dialogue as a communication process that promotes sincere engagement and respect for one another.

According to Weller (2013:173), dialogue fosters understanding and improves channels of communication between businesses and their stakeholders. Mutual comprehension and reciprocity are the foundation of dialogic communication; the dialogic process is undermined when one participant controls the conversation at the expense of the other (Weller 2013:174). Kent (2017:6) and Bentley (2012) both note that extended discourse builds relational depth and trust. The approach stresses the value of transactional communication, where all sides are heard and involved in the interaction.

Given that this study explores how RSL uses social media to establish dialogue with external stakeholders, the DT is particularly relevant. It provides the analytical lens through which the researcher examines the extent to which RSL's communication on

social media encourages interaction, participation, and relationship building with its stakeholders.

1.8 Research paradigms

A research paradigm refers to a set of beliefs, assumptions, and values held by a community of researchers about the nature of reality and how knowledge should be generated (Kivunja & Kuyini 2017:26). Paradigms are explained through four key elements; ontology, epistemology, axiology, and methodology (Park, Konge & Artino 2020:690). Kivunja and Kuyini (2017:27) emphasise the importance of understanding these elements, as they form the foundation of the assumptions and principles within each paradigm.

This study draws on both the positivist and interpretivist paradigms. The positivist paradigm is adopted because it supports objective inquiry and aligns with the quantitative strand of the research, where data are collected and presented numerically (Nickerson 2023). The interpretivist paradigm is also incorporated, as it emphasises understanding the 'why and how' questions that are inherent in a qualitative inquiry. Consistent with this view, Alharahsheh and Pius (2020:41) note that interpretivism focuses on context-specific variables in order to obtain rich and meaningful insights.

1.9 Research design

Research design, according to Khanday and Khanam (2019:367), is a plan of execution that specifies the steps that must be taken to accomplish the overall goals of the study. Creswell (2014:12) further argues that the research design provides direction for the overall inquiry across qualitative, quantitative, and mixed-methods approaches.

This study utilises a convergent parallel research design in which both quantitative and qualitative approaches are undertaken simultaneously, analysed independently, and combined during interpretation (Creswell & Plano-Clark 2011:388). This design allows for

a more comprehensive understanding of a phenomenon by combining qualitative and quantitative data, thereby strengthening the analysis of relationships between variables (Razali Aziz, Rasli, Zulkefly, & Salim 2019:41; Demir & Pişmek 2018:123).

The study therefore employs a mixed-methods research design, combining both qualitative and quantitative approaches to explore the perceptions of Revenue Services Lesotho (RSL) external stakeholders and communication staff regarding the use of social media for organisational communication, dialogue creation, and relationship building. This design is suitable for the current study as it provides an opportunity to examine stakeholder perceptions of RSL's social media use while also understanding how RSL employs these platforms to nurture relationships through dialogue.

1.10 Research approach

This study adopted a mixed-methods design combining qualitative and quantitative approaches to explore both internal and external stakeholder perceptions regarding the use of social media for organisational communication, dialogue initiation, and relationship building.

1.10.1 *Mixed-methods research design*

Mixed-methods research blends quantitative and qualitative approaches across data collection, analysis, and interpretation (Sato 2022:2). Hameed (2022:11) and Caruth (2013:112) argue that integrating the two methods allows each to complement the other and enhances the understanding of the research problem. Similarly, Seawright (2016:3) notes that combining the approaches helps compensate for the weaknesses inherent in each method.

In this study, the mixed-methods design provided deeper insights into external stakeholders' perceptions of RSL's social media use, while simultaneously generating

internal perspectives on how these platforms contribute to relationship building and dialogue creation.

1.10.2 Quantitative approach

The quantitative strand of the study employs a survey to examine external stakeholders' perceptions of RSL's social media platforms as organisational communication tools. Quantitative research emphasises numerical data and is valued for its ability to generate replicable and generalisable results (Williams, Wiggins & Vogt 2021:3; Nair & Prem 2020:45). Mun (2021:25), Maree and Pietersen (2012:145) and Van Wyk (2010:89) describe quantitative research as a method grounded in logic and objectivity. This approach is appropriate for understanding broader stakeholder perceptions of RSL's social media use.

1.10.3 Qualitative approach

The qualitative component investigates how RSL utilises social media for external organisational communication, dialogue creation, and relationship building. Qualitative research seeks to explore and understand phenomena in depth (Hameed 2022:11; Aspers & Corte 2019:139). Crompton (2023:9) notes that qualitative research acknowledges the subjective nature of reality, shaped by individuals' experiences and interpretations. Similarly, Anas and Ishaq (2022:90) and Hameed (2022:3) highlight that qualitative research explores not only how things occur but also why they occur, including the participants' thoughts, feelings, and perceptions.

Qualitative inquiry involves collecting and analysing non-numerical data (Akanle 2023:3). In this study, qualitative interviews with RSL internal stakeholders provide insight into how social media is used to support external organisational communication.

1.11 Data collection

Data collection refers to the process of gathering information to gain insights into the research problem (Taherdoost 2021:10). This study employed questionnaires for the quantitative part, and in-depth interviews for the qualitative data. Questionnaires provide structured data relevant to the research objectives (Taherdoost 2022:8), while in-depth interviews enable a detailed exploration of complex issues (Morris 2015:5).

1.11.1 Questionnaires

Questionnaires were used to collect quantitative data from external stakeholders. Taherdoost (2022:8) identifies questionnaires as essential tools in survey research because they enable the collection of relevant information efficiently. Roopa and Satya (2012:273) further note that questionnaires are effective due to their standardisation, objectivity, and capacity to capture both qualitative and quantitative data.

A self-administered semi-structured questionnaire was used in this study to obtain insights into the stakeholders' preferred social media platforms (see Appendix7). This tool allowed the researcher to include standardised questions while also capturing explanations that would inform the development of social media communication process for social media use.

1.11.2 In-depth interviews

In-depth interviews facilitate direct interaction between the researcher and participants, enabling a deeper understanding of the research topic (Morris 2015:5). Showka and Parveen (2017:3) and Guest, Namey and Mitchell (2013) describe in-depth interviews as extended face-to-face discussions aimed at achieving specific research objectives. These interviews typically involve a small number of participants (Showka & Parveen 2017:4).

This study employed semi-structured face-to-face interviews to gather qualitative data from RSL internal stakeholders (see Appendix 8). Semi-structured interviews allowed the researcher to probe responses and obtain detailed information relevant to the study (Creswell & Poth 2016:37). Since the study seeks to understand how RSL uses social media as an organisational communication tool, this tool is appropriate for generating clarification and depth on key issues.

1.11.3 Population

Population refers to the total set of units that will be studied within a research project. Pandey and Pandey (2015:40) and Donely (2012:92) describe a population as a complete group of elements or characteristics from which a sample is drawn, representing all subjects relevant to the study. Leedy and Ormrod (2015:182) further argue that a population consists of a generally homogeneous group of individuals or units sharing similar characteristics.

For the purposes of this study, the population comprised two groups, namely RSL staff (internal stakeholders) and external stakeholders (taxpayers or stakeholders). The total study population included 240 external stakeholders representing the taxpaying community, and eight internal stakeholders from the Strategic Partnerships and Public Relations (SPPR) and Marketing and Client Education (MCE) Departments who regularly engage with external stakeholders.

1.11.4 Target population

The target population is a specific sub-set of the broader population that the researcher intends to study. Balthazar and Vendrely (2022:92), Grove and Gray (2021:411) and Asiamah, Mensah and Oteng-Abayie (2017:1608) describe a target population as the group from which the research findings may be generalised. Drummond and Reyes (2018:358) add that it represents individuals who are central to the inquiry and to whom the researcher seeks to apply the study outcomes.

In this study, the target population consisted of eight RSL internal stakeholders (staff) in the SPPR and MCE Departments, as well as 240 external stakeholders (taxpayers) accessing services at the Maseru Service Centre.

1.11.5 Accessible population

The accessible population refers to the sub-set of the target population that the researcher can realistically and conveniently reach for data collection. Asiamah *et al.* (2017:1609) define it as the fraction of the target population that is accessible for sampling. Similarly, Grove and Gray (2021:411) describe accessible population as the proportion of the target population to which the researcher has actual access.

For this study, the accessible population for the quantitative component comprised taxpaying individuals who visited the RSL Service Centre in Maseru over five consecutive days. The accessible population for the qualitative component consisted of eight purposively selected internal stakeholders.

1.11.6 Units of analysis

Units of analysis refer to the entities being studied in a research project (Alsharari 2016:588; Babbie 2013:97; Donley 2012:89; Wagner, Kawulich & Garner 2012:167). Donley (2012:89) and Kuada (2012:111) distinguish four common units of analysis; individuals (e.g. employees), groups (e.g. teams), organisations (e.g. schools), and social artefacts (e.g. media content).

In this study, the unit of analysis comprises individuals, specifically external stakeholders accessing services at the Maseru Service Centre and internal RSL staff members from the two identified departments.

1.11.7 Sampling

Sampling involves selecting a portion of the population to represent the entire group under investigation. A sample is therefore a segment of the population chosen to participate in a study (Bertail, Chautru & Clémenton 2017:97; Ruane 2016:232). According to Habib, Maryam and Pathik (2014:29) and Sedgwick (2013:1), sampling techniques are broadly categorised into probability and non-probability sampling.

1.11.7.1 Systematic random sampling

Finch (2013:6) describes simple random sampling as a method ensuring that all possible samples of a given size have an equal chance of selection. Noor, Tajik and Golzar (2022:78) add that this technique is advantageous in homogeneous populations and provides equal opportunity for participation through a probability-based process.

The sampling selection approach followed systematic random sampling, in which every third respondent on the queuing for services at Maseru Service Centre was selected. To obtain the perceptions of external stakeholders regarding RSL's use of social media for communication, a probability sampling approach is appropriate, as it allows all individuals an equal chance of selection and enhances representativeness (Noor *et al.* 2022:78).

1.11.7.2 Purposive sampling

Purposive sampling is commonly used in qualitative research. Cohen *et al.* (2018:225) explain that units are selected based on the researcher's judgement regarding their relevance to the study. Gerrish and Lacey (2010:149) further emphasise that purposive sampling involves deliberately selecting participants who can provide rich and meaningful insights. This technique to select participants for the interviews was deemed appropriate for the present study because officers in SPPR and MCE departments of RSL engage regularly with stakeholders and can therefore offer informed perspectives.

1.11.8 Inclusion and exclusion

The study applied specific inclusion and exclusion criteria to define the characteristics required for participation. Exclusion criteria identify factors that disqualify potential participants (Hornberger & Rangu 2020:4; Patino & Ferreira 2018).

For the quantitative component, eligible participants were external stakeholders, taxpayers aged 18 and above, and who visited the Maseru Service Centre during the data collection days. Gender, race, and educational background were not restricted, as the goal was to capture perspectives from all eligible taxpayers. For the qualitative component, inclusion was limited to staff from the SPPR and MCE departments, given their roles in communicating RSL initiatives and educating the taxpaying community.

Exclusion criteria were also applied. For the quantitative sample, individuals over 70 years were excluded due to potential difficulties in completing self-administered questionnaires and because most in this age group are pensioners. For the qualitative sample, staff from departments not directly engaging with external stakeholders were excluded. Applying these criteria ensured the selection of participants aligned with the study's objectives.

1.12 Data analysis

Data analysis refers to the process of transforming raw data into meaningful information through quantitative or qualitative approaches (Dawit 2020:2). Ibrahim (2015:99) notes that it involves summarising and organising collected data to respond effectively to research questions.

1.12.1 Quantitative data analysis

Quantitative data analysis involves converting numerical observations into meaningful statistical information (Oflazoglu 2017:20). Ali (2021:2) states that it relies on the systematic collection and evaluation of measurable data.

In this study, descriptive statistics were generated using SPSS. These statistics assisted in identifying response frequencies, including perceptions of whether social media serves as an effective communication tool. Descriptive statistics included percentages, frequencies, and graphs. A statistician was engaged to ensure methodological rigour, accuracy, and validity of the findings. Statisticians provide expert guidance in designing appropriate sampling methods, selecting suitable statistical tests, and determining adequate sample sizes to enhance the reliability and generalisability of results.

1.12.2 Qualitative data analysis

Ngulube (2015:1) explains that qualitative data analysis is an interpretive process involving coding, categorising, mapping, and identifying themes to generate meaning. The qualitative data in this study were analysed using thematic analysis with the assistance of Atlas TI, which involves identifying recurring patterns, phrases, and concepts to reveal themes and sub-themes.

1.12.3 Rigour

To ensure rigour, the study addressed internal validity, reliability, and external validity in the quantitative component (Morse 2015). For the quantitative component, the study embraced validity and reliability which are essential for ensuring the quality and trustworthiness of research findings. Validity concerns the accuracy of the measurement and whether the study measures what it is intended to measure, while reliability relates to the consistency and stability of the instruments over time (Dean 2021; Sürücü & Maslakci 2020; Wilson 2010). For the qualitative component, the study adopted Guba and Lincoln's (1989:156) four criteria for trustworthiness; credibility, dependability, confirmability, and transferability.

1.12.4 Validity and reliability

Internal validity relates to establishing causal relationships within quantitative research and can be enhanced through random sampling (Adeyemi, 2024; Sürücü & Maslakci 2020; Bryman 2012:47). The researcher engaged a statistician to ensure that the tool was reliable to yield the expected results. The researcher moreover conducted a pilot study for 10 stakeholders to assess if the tool was easy, and to address any challenges that might have surfaced from the questionnaire. This was done towards achieving internal validity.

External validity concerns the generalisability of findings. To ensure external validity, the participants were randomly and systematically selected (every third person in the queue). Wilson (2010) notes that subjectivity threatens reliability; especially when researchers allow personal biases to influence the data interpretation. To address this, the researcher recorded and analysed the data objectively without incorporating personal opinions.

1.12.5 Trustworthiness

Trustworthiness assesses the authenticity and accuracy of qualitative findings. According to Nowell, Norris, White & Moules (2017:3), it requires researchers to document procedures transparently.

- Credibility involves ensuring accuracy through participant involvement, expert review, and cross-checking (Zikmund 2015) to produce believable results. The themes and topics identified in the interview data are supported by verbatim quotes from the participants.
- Dependability requires proper documentation to allow replication (Stenfors, Kajamaa & Bennett 2020:598). The qualitative research process was meticulously documented, although this is highly unlikely in qualitative research.

- Confirmability involves maintaining secure records and avoiding researcher bias (Zikmund 2015). A research assistant was engaged for the data collection to minimise any researcher bias and also because the researcher is an employee at RSL.
- Transferability refers to the applicability of findings in other contexts and depends on providing sufficiently detailed descriptions (Sekaran & Bougie 2016). As the context is particularly in the Lesotho Revenue Service sector, transferability cannot be ensured.

1.13 Ethical considerations

Ethical approval was obtained from the University of South Africa (UNISA) in accordance with its Policy on Research Ethics (see Appendix 9), which governs all research activities including data collection, reporting, interpretation, and publication. Approval was also requested from RSL to access staff and members of the taxpaying community (see Appendix 5).

The participants were informed about the study's purpose and asked to complete consent forms (see Appendix 3). Taxpayers received questionnaires accompanied by consent forms, while the internal staff were given the consent form to complete before the interview started. Completed questionnaires, interview notes, audio recordings, and transcriptions are stored securely to ensure confidentiality. Furthermore, the researcher signed a declaration confirming that the collected data will not be used for purposes other than this study.

1.14 Justification

This study aims to develop a social media communication process to assist RSL in communicating effectively with external stakeholders, i.e. the taxpayers. It also contributes to scholarly knowledge concerning relationship-building through dialogue facilitated on social media in this particular sector. Furthermore, the study provides insight into how service-oriented organisations can leverage social media to enhance engagement with external stakeholders.

Previous studies in South African service-oriented organisations, such as Walsh *et al.* (2021) and Molosiki (2019), offer valuable insights relevant to this study. Molosiki (2019) explored the use of social media in the UNISA library, finding that platforms such as Skype, Facebook, YouTube, Twitter, and instant messaging are used for announcements and general communication. However, the study did not examine stakeholder preferences or propose communication strategies. Similarly, Walsh *et al.* (2021) examined social media as a tool for stakeholder engagement in health service design. Although the findings confirmed the usefulness of social media for two-way communication, the study did not investigate stakeholder perceptions or recommend effective engagement strategies.

In Lesotho, limited research exists on how service-oriented organisations use social media to communicate with stakeholders. Therefore, this study fills an important research gap by contributing to the development of a communication process for such organisations as Revenue Service sector.

1.15 Limitations

This study was limited to a single organisation, RSL and its taxpayers. RSL was selected due to its extensive interactions with both internal and external stakeholders in tax-related matters. The study was further restricted to the capital Maseru, which serves the largest proportion of the taxpaying population. Consequently, the generalisation of the findings will apply only within this specific context of RSL.

1.16 Conclusion

This chapter presented the background to the study and outlined the research problem. It discussed the research questions, reviewed the relevant literature on organisational communication and social media, and introduced the theoretical framework underpinning the research; namely Media Richness Theory, Relationship Management Theory, and Dialogic Theory.

The chapter also described the research paradigm, approach and design, the sampling procedures, data analysis methods, rigour, ethical considerations, limitations, and justification for the study. The next chapter discusses communication in the organisation.

CHAPTER 2: COMMUNICATION IN THE ORGANISATION

2.1 Introduction

The previous chapter highlighted and contextualised the research topic, outlined the motivation for the study, defined key concepts, and identified the research gap. The purpose of this chapter is to review the literature related to communication within organisations, with a focus on external organisational communication. The overarching aim of the study is to explore and describe the use of social media for external organisational communication at the RSL, and to propose a social media communication process on how these platforms can be utilised to establish stakeholder relationships through dialogue.

The RSL, in its revised strategy, emphasises automatic compliance as a strategic approach (RSL 2020:6). This shift necessitates new communication strategies to promote effective engagement with taxpayers and to strengthen relationships. In response, RSL is required to develop mechanisms for fostering taxpayer relationships by initiating dialogue, particularly as the transition from voluntary to automatic compliance relies on taxpayer support. Social media is anticipated to play a central role in enhancing external organisational communication and building stakeholder relationships.

This chapter begins by examining organisational communication and external organisational communication. It goes on to discuss how organisational communication contributes to dialogue and the development of stakeholder relationships. Hart (2018:2) asserts that a literature review is essential as it reveals existing research on the topic and highlights key issues requiring further examination. Accordingly, this chapter addresses the importance and relevance of organisational and external organisational communication, the role of relationship building in these processes, and the significance of dialogue in strengthening organisation–stakeholder engagement.

Additionally, it discusses stakeholder relationships and their various forms. The following section presents an overview of organisational communication as a subfield of communication.

2.2 Organisational communication

For the purpose of this study, an understanding of the nature and functions of organisational communication provides essential context. Organisational communication occurs both internally and externally; however, emphasis in this study is placed on external organisational communication as the research explores how RSL utilises social media to communicate with taxpayers.

2.2.1 *Defining organisational communication*

It is necessary to examine key definitions of organisational communication to clarify concepts underpinning this study. Dupe (2015:10) describes organisational communication as communication undertaken among stakeholders to support organisational objectives by providing relevant information and ensuring work is completed efficiently for stakeholder satisfaction. This definition emphasises functionality and organisational performance. However, Borcaa and Baesu (2014:496) and Barker and Angelopulo (2013:76) extend this perspective by arguing that organisational communication involves the creation of shared meaning among stakeholders, including suppliers, the media, and customers. These interpretations shift the focus from operational efficiency to meaning-making and stakeholder engagement. Similarly, Kapur (2018:1) further describes organisational communication as the use of language to establish social structures such as alliances, teams, and networks. Collectively, these perspectives demonstrate that organisational communication involves both information sharing and the co-creation of meaning across stakeholder groups.

Other scholars emphasise information exchange as a central element. Cacciattolo (2015:82), Borcaa and Baesu (2014:496), Barker and Angelopulo (2013:13), and Arnold

and Silva (2011:157) describe organisational communication as the dissemination of accurate information between an organisation and its stakeholders. While these definitions highlight clarity and accuracy, they appear more transmission-oriented and place less emphasis on interaction and feedback.

In contrast, Pratama (2020:548) views organisational communication as the act of communicating or exchanging information with individuals so they may respond appropriately. Hendaryani (2020:129) highlights the process of creating and exchanging meaning within an interdependent network, shaped by internal and external factors, to respond to changing environments.

Although definitions vary, some scholars focus on communication tools as facilitators of organisational communication. Cacciattolo (2015:82) and Koschmann (2012:1) focus on communication tools such as email, memos, meetings, video conferencing, speeches, and presentations which facilitate interactions with both internal and external stakeholders. These interpretations suggest that effective organisational communication requires the use of appropriate communication tools to reach diverse stakeholders.

Further dimensions emphasised in the literature are stakeholder inclusion and interaction. Seitan (2017:120), Mumby (2013:15), Réka and Borza (2012:614), and Ince and Gül (2011:107) describe organisational communication as a collective process that enables interaction and information exchange within and beyond organisational boundaries to achieve objectives. These scholars move beyond one-way communication by emphasising participation and engagement. Similarly, Winarso (2018:1) and Seitan (2017:120) argue that organisational communication involves exchanging information to improve relationships, develop shared meaning, and encourage dialogue; particularly in the external environment. Therefore, organisational communication is understood as a joint process involving information sharing and relationship building through suitable communication channels.

For this study, organisational communication is defined as the manner in which an organisation shares information to improve relationships, create shared meaning, and foster dialogue with external stakeholders, as highlighted by Seitan (2017:120). The study also adopts Winarso's (2018:1) emphasis on appropriate communication tools, recognising that misalignment between message and channel may hinder effective outreach. This definition is appropriate because it integrates information sharing, relationship building, and interactive dialogue, which are central to examining how RSL employs social media to establish relationships and facilitate dialogue with taxpayers.

Altogether, the reviewed definitions demonstrate that organisational communication concerns stakeholder satisfaction, the provision of accurate information, increased interaction to enhance relationships, and the use of suitable communication tools. However, the literature also reveals a shift from transmission-based approaches toward dialogic and relational perspectives. These perspectives inform the researcher's understanding of organisational communication and frame the analysis presented in this study. Table 2.1 summarises key organisational communication definitions presented in the literature.

Table 2:1 Summary of definitions of organisational communication

Author	Definition
Dupe (2015:10)	Communication done with stakeholders for organisation's objectives and for the satisfaction of all concerned stakeholders.
Kapur (2018:1)	Organisational communication is defined as the use of language to form various social structures such as relationships, teams, and networks.
Pratama (2020:548)	Organisational communication is the process of sending or exchanging information with others, either directly or through the media, so that the person can act in accordance with the message's purpose.
Hendaryani (2020:129)	Organisational communication is the process of producing and sharing meaning in an interdependent

	network to deal with an uncertain and shifting environment that involves messages and people.
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Source: Pratama (2020:548); Hendaryani (2020:129); Kapur (2018:1); Dupe (2015:10).

Organisational communication definitions have been discussed at length to create a foundational basis for the study. The next sub section discusses the importance of organisational communication.

2.2.2 Importance of organisational communication

Communication is a fundamental component of organisational functioning as it facilitates the exchange of information among relevant stakeholders. Winarso (2018:1) and Dupe (2015:10) assert that organisational communication is essential for interactions among individuals within an organisation and for building relationships with both internal and external stakeholders. While these authors focus primarily on communication as an interactional process, Borcaa and Baesu (2014:497) and Ragusa (2010:10) extend this view by highlighting communication as a mechanism for strengthening stakeholder relationships across groups. This suggests that organisational communication is not only operational but also relational in nature, reinforcing stakeholder engagement.

In addition, Shindryaev (2019:1), Winarso (2018:9), Shindryaeva, Berezovaya, Ovsyannikova and Dupe (2015:10) emphasise that communication is a strategic tool that facilitates internal and external engagement and can be used to achieve organisational objectives through appropriate communication channels. The choice of effective communication channels remains critical, as communication serves multiple purposes, including relationship building and stakeholder information sharing.

Organisational communication is therefore essential, and Tankosic, Ivetic, and Mikelic (2017:1) and Cacciattolo (2015:79) explain that it clarifies roles and responsibilities within an organisation, ensuring that individuals understand their tasks. Sadia, Salleh, Kadir,

and Sanif (2016:35) add that organisations function optimally when communication is efficient. Hargie (2016:2) similarly notes that organisations that implement effective communication processes are more likely to achieve positive outcomes. While these authors agree on the outcomes of effective communication, their arguments collectively suggest that communication operates at both relational and operational levels, influencing stakeholder engagement as well as internal functionality.

Within the context of this study, the significance of organisational communication highlights that organisations that communicate effectively with stakeholders are better positioned to operate successfully, strengthen relationships, and achieve their objectives. This demonstrates that communication functions simultaneously as an interactional, strategic, and operational tool, forming the foundation for relationship building through dialogue. The next subsection explores stakeholder relationships as a key concept guiding this study.

2.2.3 Stakeholder relationships

Building harmonious stakeholder relationships contributes to the achievement of organisational goals (Haigh & Dardis 2012:2). Haigh and Dardis (2012:2) define relationships as interactions between organisations and stakeholders that shape their environment and allow for resource exchange. This view aligns with Kazlauskienė and Bartuševičienė (2013:498), who argue that stakeholders increasingly engage with organisations for both communication and resource exchange.

However, while these authors emphasise interaction, Rajhans (2018:47) extends the discussion by linking stakeholder relationship management directly to organisational success which can translate into financial benefit if properly nurtured. Similarly, Bourne (2016:20) emphasises the importance of recognising diverse stakeholders' needs and expectations suggesting that managing stakeholder relationships requires a structured and deliberate approach. Effective management thus provides a systematic approach to sustaining stakeholder relationships, which are often difficult to maintain (Rajhans

2018:48). Together, these perspectives indicate that relationship-building is not only communication-driven but also requires deliberate planning and continuous engagement.

Furthermore, research indicates that successful organisations prioritise strong relationships with relevant stakeholders (Rajhans 2018:47), particularly because organisational decisions can impact communities, it is essential to build relationships to facilitate engagement (Boie 2012:6; Park & Reber 2011:244). Providing accurate information helps manage stakeholder expectations and reduces the risk of negative perceptions.

Rajhans (2018:58) argues that relationships fail without effective communication, while Bourne (2016:57) stresses that mutuality is crucial to stakeholder relationship management, reflecting relational maturity and two-way engagement. Estaswara (2020:90) reinforces this by identifying communication as the key mechanism for managing stakeholder relationships. Collectively, these perspectives establish that communication is foundational to forming, sustaining, and managing stakeholder relationships. Thus, organisations must prioritise communication in order to foster successful and sustainable stakeholder engagement.

2.2.4 *Types of organisation - stakeholder relationships*

Organisations depend on building meaningful relationships with their stakeholders. It is therefore important to understand the types of relationships in which an organisation engages. Phillips and Freeman (2023) and Men (2012:1) identify several forms of organisation-stakeholder relationships; mutual communal, covenantal, symbiotic, and contractual. While exploitative and manipulative relationships may exist, they are less frequently in professional organisational contexts. Exchange, communal, and covenantal relationships are considered the most strategic, as they benefit both the organisation and the stakeholder, thus creating mutual value (Men 2012:1). This suggests that effective stakeholder engagement is not only about interaction, but about fostering reciprocal and mutually beneficial outcomes.

Hon and Grunig (1999:3) assert that in an exchange relationship, one party provides benefits to the other as a reciprocal gesture. Similarly, Hossen, Chan and Hasan (2020) state that exchange relationships are the results of mutual benefits. Ki (2007:6) similarly observes that reciprocity is central to this relationship type. Collectively, these scholars position exchange relationships as transactional but mutually advantageous.

However, unlike communal relationships, the welfare of both parties is emphasised, and benefits are offered without the expectation of compensation (Khoza 2015:20). Ki (2007:5) adds that parties in communal relationships care for each other's well-being and voluntarily provide support. Covenant relationships require parties to commit to open communication and shared benefits (Khoza 2015:25). Men (2012:3) notes that covenantal relationships take place when both parties agree to pursue a common good through an open and mutually beneficial arrangement. Across exchanges, communal, and covenantal relationships, shared welfare and reciprocity are central; resulting in mutually advantageous outcomes.

Other types of organisational relationships include contractual, exploitative, manipulative, and symbiotic relationships. Contractual relationships are based on formal written agreements that outline and guide engagement between parties (Khoza 2015:25; Men 2012:3). Raodah and Jubhari (2021:86) state that both parties must understand their respective rights and obligations for the contractual relationship to function effectively.

Exploitative relationships occur when one party takes advantage of the other by failing to honour agreed commitments, neglecting obligations, and prioritising its own interests (Khoza 2015:25; Men 2012:3). Men (2012:3) describes manipulative relationships as situations in which an organisation misleads stakeholders into believing that their interests are being served, when in fact only organisational interests are met. These relationship types are generally unsustainable because they erode credibility and stakeholder confidence.

Symbiotic relationships emerge when parties recognise their interdependence and work toward shared goals (Khoza 2015:25; Men 2012:3). This form of relationship acknowledges that organisations do not operate in isolation and rely on stakeholders with common interests for sustainability. Although exchange relationships emphasise reciprocity and mutual benefit, communal, covenantal, and symbiotic relationships appear more sustainable because they prioritise trust, shared goals, and interdependence. This suggests that organisations such as RSL may benefit from moving beyond transactional exchanges toward more collaborative and mutually supportive stakeholder relationships.

2.2.5 *Organisational communication and relationship building*

Communication plays a central role in organisational functioning, as relationships stem from communication (Management Association Information Resources 2017:126). This view is supported by Dupe (2015:7), who emphasises external communication as essential for strengthening stakeholder relations, suggesting that organisations must deliberately engage beyond their internal structures. Similarly, Hahn, Lippert, and Paynton (2014:145) argue that relationships are established through continuous interaction between organisations and their stakeholders. Gara and Laporte (2020:304) similarly emphasise the need to consider the operating environment and stakeholders when aiming to establish, build, and sustain relationships.

These perspectives reinforce the idea that for relationships to thrive, organisations must recognise the environmental context and the stakeholders with whom they engage. Communication is an ongoing process that shapes many organisational activities and supports relationship development. Gara and Laporte (2020:304) conceptualise communication as a strategic component influencing socialisation, perception, and the construction of organisational culture positioning the organisation within its stakeholder network. Internal communication, therefore, enables staff to identify with the organisation, promoting mutual trust among colleagues and with the organisation itself.

As a management tool, communication thus fosters positive interpersonal relationships, reduces conflict, and supports the pursuit of shared goals. The communication of an organisation's mission significantly influences its relationship with stakeholders (Bucăța & Rizescu 2017:54). In line with this, Slabbert and Barker (2014:74) argue that achieving mutually beneficial relationships requires prioritising stakeholders' communication needs. Understanding these needs enables organisations such as RSL to engage stakeholders effectively and nurture desired relationships.

Bucăța and Rizescu (2017:50) further propose that management plays a key role in forming organisational connections by championing effective communication internally and externally. In addition, Slabbert and Barker (2014:74) encourage proactive issues management throughout the stakeholder relationship-building process to mitigate potential challenges. When managers take an active role, they can facilitate effective communication and strengthen stakeholder relationships. Together, these perspectives suggest that communication effectiveness depends on managerial commitment and strategic responsiveness.

As a result, it is put forward that effective communication fosters strong relationships between organisations and stakeholders. It also facilitates interpersonal connections within the organisation. To communicate effectively, organisations must understand stakeholders' communication needs and provide relevant information. Given the centrality of dialogue within organisational communication, the following subsection explores the role of dialogue in this context.

2.2.6 *Organisational communication and dialogue*

Dialogue is widely recognised as an essential component of organisational communication. Kent (2017:3) defines dialogue as an open platform where individuals from diverse backgrounds share personal experiences, express emotions, affirm values, ask questions, clarify viewpoints, and propose solutions to communal issues. Similarly, Rohn and Sutrich (2016:5) describe dialogue as a process of collective inquiry that

transforms the quality of conversation and opens social spaces for meaningful engagement. These perspectives emphasise dialogue as participatory and relationship-oriented communication. However, Kent (2017:3) further extends this view by arguing that dialogue focuses on nurturing relationships, rather than controlling communication to avoid conflict. It assumes that organisations are socially responsible actors that contribute to their environments and strive to improve society. Thus, dialogue offers opportunities for the participants to exchange ideas in a manner that is both meaningful and socially responsible.

Dialogue within organisations is also central to fostering harmonious relationships, as it allows all relevant parties to freely express their views (Stehle & Huck-Sandhu 2016:2). Kandondo (2019:2) notes that dialogue brings together people of different backgrounds including religion, work roles, culture, ethnicity, race, and sexual orientation, who may not ordinarily interact, thereby enhancing organisational communication. While these authors highlight the relational benefits of dialogue, Kandondo (2019) maintains that it helps reduce misunderstandings and tensions, enabling the development of solutions. Supporting this view, Scala, Grossman, Lenglachner and Mayer (2014:163) observe that dialogue is not a universal tool; it is applied differently across organisations ranging from multinational corporations to small enterprises. This suggests that organisations adopt varied approaches while using dialogue to facilitate communication, build relationships, and solve problems.

Active listening is a fundamental element of dialogue. According to Kandondo (2019), effective dialogue requires listeners to engage without interrupting, with the intention of understanding the speaker's perspective rather than judging it. Such engagement promotes harmonious relationships. Scala *et al.* (2014:146) add that a dialogic approach encourages transparency and mutual understanding during discussions. Together, these perspectives highlight listening as central to dialogic engagement. However, Kandondo (2019) further notes that dialogue allows individuals to understand differing viewpoints

without forcing others to defend their stance. Listening, therefore, plays a critical role in enabling participants to share thoughts and emotions constructively.

Scala *et al.* (2014:158) argue that dialogic communication supports sound decision-making by facilitating the collective exploration of differing perspectives. Dialogue enables organisations to draw on collective intelligence and consider new viewpoints, helping them to balance contradictions and make more informed decisions. Without dialogue, organisations risk excluding valuable perspectives that could lead to creative solutions; particularly regarding the emotional, intuitive, and ambiguous components of decision-making.

Although Scala *et al.* (2014:159) acknowledge the value of dialogue, they caution that it may delay decision-making and create uncertainty. However, opposing views highlight its benefits in conflict resolution. In contrast, Pelesiah, Agalo and Kinya (2018:9) contend that dialogue is effective in resolving conflict, provided openness exists. They further note that ongoing communication allows parties to work toward solutions (Pelesiah *et al.*, 2018:15). These contrasting views indicate that while dialogue enhances participation and informed decision-making, it may also slow organisational processes. Overall, dialogue plays a critical role in organisational decision-making and conflict resolution, contributing to a harmonious work environment, although it may not be appropriate in all situations.

2.2.7 *Relevance of organisational communication to this study*

The study aims to determine how RSL uses social media for external organisational communication to establish relationships with stakeholders through dialogue, and to propose social media communication process for refining this practice. It is therefore necessary to explore organisational communication to understand how RSL employs communication tools to engage external stakeholders.

Communication is not only about exchanging information; it must also attract stakeholder attention. Ince and Gul (2011:108) state that communicators must draw stakeholders toward the message. However, this perspective primarily focuses on message appeal and does not fully address the interactive nature of contemporary digital platforms. Schultz, Barnes, Schultz and Azzaro (2015:322) distinguish between push and pull communication. Push communication is typically associated with traditional platforms such as mass messaging, memos, and email where organisations distribute targeted information at specific times. Pull communication occurs where stakeholders actively seek information, such as online platforms and libraries, giving users greater control over the content they access.

While the push–pull distinction is useful, social media environments often blur these boundaries, as organisations may push content while stakeholders simultaneously engage, respond, and request additional information. This suggests that social media communication is not purely pull-based but rather hybrid and dialogic in nature. Within this study, social media is considered a pull communication tool as users intentionally access shared information and may engage in dialogue to obtain clarification or express interest. This understanding of organisational communication helps explain how RSL’s communication efforts can attract taxpayers and promote dialogue. The following sections define and discuss external organisational communication, its functions, and its relevance to the present study.

2.3 External organisational communication

This section explores external organisational communication and its functions, with the purpose of providing insight into how organisations engage external stakeholders. The discussion focuses on how dialogue, particularly through social media, supports relationship building. The section further considers the role of dialogue in strengthening external communication.

2.3.1 Definition of external organisational communication

Organisational communication has been discussed in Section 2.2 to provide the foundation necessary for understanding external organisational communication, its definitions, and its significance. These concepts guide the present study. Scholars offer several definitions that illustrate how organisations interact with external stakeholders.

Réka and Borza (2012:614) describe external organisational communication as communication intended to establish connections with stakeholders, customers, institutions, government agencies, and administrative offices. This definition emphasises the relational purpose of communication. In contrast, Akella (2016) states that external communication is a process that facilitates open and honest exchanges of thoughts and ideas, enabling individuals to share information, build trust, and collaboratively explore perceptions; ultimately fostering mutual understanding across different levels and cultural boundaries. While Réka and Borza (2012) focus on establishing connections, Akella (2016) highlights dialogue and mutual understanding, suggesting that relationships are strengthened through two-way communication rather than mere information dissemination.

Widodo (2022:32) further argues that the success of these interactions lies in the quality of the relationships established and the support gained from stakeholders. Similarly, Gupta and Kaur (2022:17) note that external organisational communication enables organisations to cultivate harmonious stakeholder relationships. These perspectives collectively reinforce the relational orientation of external communication; however, they also imply that communication must go beyond connection building to include ongoing engagement and stakeholder support. External communication is described as the strategies and tools organisations use to engage with stakeholders outside the organisation, fostering dialogue that is timely, transparent, and allows for feedback, ultimately aiming to achieve positive outcomes and align with organisational values (Perales-Aguirre 2024).

External organisational communication takes place through various media channels, including social media, newsletters, and mass media (Wonneberger & Jacobs 2016). It can therefore be understood as communication disseminated across diverse platforms to initiate or enhance relationships with external stakeholders. This study adopted Réka and Borza's (2012:614) definition as a point of departure because of its emphasis on establishing stakeholder connections; however, it is complemented by Akella's (2016) and Perales-Aguirre's (2024) focus on dialogue and feedback, which are essential in explaining how RSL communicates externally to connect with its taxpayers.

The discussion above demonstrates that external organisational communication inherently aims to establish connections and relationships. Understanding how external communication supports relationship building through dialogue is therefore central to this study. Table 2.2 below summarises key definitions of external organisational communication from various authors. The next section discusses the importance of external organisational communication.

Table 2:2 Key definitions of external communication

Author	Definition of External Organisational Communication
Réka & Borza (2012: 614)	It is communication that is intended to establish connections with stakeholders, customers, institutions, (government) agencies and administrative offices.
Gupta & Kaur (2022:17)	It is the communication that assists the organisation in harnessing harmonious relations with stakeholders.
Wonneberger & Jacobs (2016)	It is the communication that takes place through the utilisation of numerous media channels that include social media, newsletters and mass media for stakeholders.
Widodo (2022:32)	It is the communication that occurs between the organisation and its stakeholders and its success lies in the relationships established to gained support from the stakeholders.
Akalle (2016)	External communication is a process that facilitates open and honest exchanges of thoughts and ideas, enabling individuals to share information, build trust, and collaboratively explore

	perceptions, ultimately fostering mutual understanding across different levels and cultural boundaries.
Perales-Aguirre (2024)	External communication is described as the strategies and tools organisations use to engage with stakeholders outside the organization, fostering dialogue that is timely, transparent, and allows for feedback, ultimately aiming to achieve positive outcomes and align with organisational values

Source: Perales-Aguirre (2024); Gupta and Kaur (2022:17); Wonneberger and Jacobs (2016); Akalle (2016); Réka and Borza (2012: 614)

2.3.2 Importance of external organisational communication

External organisational communication was discussed in the preceding section, and it is equally important to highlight its relevance within the context of this study. Hoyle (2018:469) explains that external organisational communication plays a central role in attracting diverse stakeholders to an organisation. While this perspective emphasises stakeholder attraction, Dupe (2015:9) extends this view by suggesting that communication must also be educational, accurate, and delivered warmly to enhance mutual understanding and strengthen relationships. This implies that merely attracting stakeholders is insufficient; the quality and tone of communication determine whether meaningful relationships are established. Dupe (2019:9) further notes that external organisational communication promotes awareness of an organisation’s activities and supports all initiatives when used purposefully, making it a key contributor to the achievement of organisational objectives.

In summary, external organisational communication facilitates mutual understanding, relationship development, and information sharing among stakeholders. Its significance lies not only in conveying relevant information to target stakeholders, but also in ensuring that such messages are disseminated effectively to reach stakeholders successfully (Zaidi, Joshi, Gupta, Shukla, Goel & Wahi 2014:2).

Taken together, these perspectives indicate that external organisational communication is not limited to information sharing but also involves stakeholder attraction, relationship building, and strategic message dissemination. Within this study, it is therefore critical to determine whether RSL's external organisational communication creates opportunities for dialogue and relationship building with taxpayers.

Table 2:3 Key elements of external organisational communication

Author	Key elements of external organisational communication (EOC)
Hoyle (2018)	External organisational communication emphasises the connection of stakeholders
Dupe (2015)	Provision of information aimed at improving relationships and mutual understanding
Dupe (2019)	Creates awareness amongst stakeholders about organisation's activities.
Zaidi, Joshi, Gupta, Shukla, Goel & Wahi (2014)	EOC deals with how the organisation reaches out to stakeholders successfully.

Source: Dupe (2019); Hoyle (2018); Dupe (2015); Zaidi, Joshi, Gupta, Shukla, Goel & Wahi (2014)

2.3.3 External organisational communication and relationships

Organisations communicate with their external stakeholders for various purposes, including creating dialogue, establishing relationships, and sharing information. Mueller (2014:202) notes that building long-lasting relationships requires effective external communication to yield mutual benefits. This perspective is reinforced by Sadkowska (2018:4) who links the success or failure of organisational projects to the quality of relationships between organisations and their stakeholders, which can be strengthened through external communication. However, Sadkowska (2018:13) extends this argument by emphasising that organisations prioritise relationship building to mitigate risks posed by external stakeholders during project implementation.

Hanson, Floyd, Stimson and Ibrahim (2022:2) argue that communication is essential in cultivating external stakeholder relationships with the aim of generating loyalty. Collectively, these scholars demonstrate that effective external organisational communication moves beyond information dissemination to fostering trust, mitigating stakeholder risks, and promoting loyalty. It is therefore evident that without effective external organisational communication, organisations are unlikely to succeed in developing mutually beneficial relationships. The next subsection discusses external organisational communication and dialogue.

2.3.4 External organisational communication and dialogue

Dialogue plays a central role in external organisational communication. According to Silva and De Campos (2019:2), stakeholder engagement through dialogue is gaining prominence, as the development and maintenance of meaningful relationships are grounded in practices that foster mutual interaction. Dialogue is recognised as a two-way communication process that can take different forms and use diverse channels depending on context (García-Sánchez, Aibar-Guzmán, Serrano-Valdecillos & Aibar-Guzmán 2022:2). While both assertions emphasise interaction, García-Sánchez et al. (2022:2) extend Silva and De Campos's (2019:2) view by highlighting the flexibility of dialogue across platforms, suggesting that engagement is not limited to a single communication medium.

Silva and De Campos (2019:3) emphasise that dialogue and engagement are not synonymous; rather, dialogue permeates the entire engagement process. Dialogue is important because it goes beyond traditional one-directional communication and enables a deeper understanding between stakeholders. Desai (2018) further asserts that dialogue in external communication allows stakeholders to scrutinise organisational practices directly. Additionally, stakeholder dialogue may occur within and between business-society relations without a defined driver. The next subsection discusses the relevance of external organisational communication.

2.3.5 *Relevance of external organisational communication to this study*

Clarifying the meaning and importance of external organisational communication is essential, as it highlights how and why organisations communicate with their external stakeholders. In this study, the researcher's understanding of the concepts discussed above provided a basis for examining how organisations can communicate effectively to achieve their goals. These insights informed an understanding of how RSL engages with taxpayers and the objectives behind the use of social media platforms for external organisational communication.

2.4 Conclusion

This chapter discussed organisational communication and external organisational communication to provide contextual grounding for the study. It outlined definitions, functions, and relevance. From the discussion, it is evident that organisational communication ultimately aims to build relationships with stakeholders, and external organisational communication endeavours to communicate with external stakeholders. The next chapter examines social media as a tool for external organisational communication.

CHAPTER 3: THE USE OF SOCIAL MEDIA FOR EXTERNAL ORGANISATIONAL COMMUNICATION

3.1 Introduction

The previous chapter discussed organisational communication and external organisational communication to provide a foundational context for the study. It also offered insights that guide subsequent sections, which narrow the focus to the use of social media as a tool for external organisational communication. The chapter defines social media, examines how it supports organisational communication, and explores its role in dialogue and relationship building, the preferred tools, and commonly used platforms.

Technological developments continue to introduce new communication tools. According to Dogan (2019:231), the evolution of communication technologies has enabled new platforms such as social media, email, and text messaging to become functional tools for communication. These advancements compel organisations to revise and adapt communication strategies to remain relevant to their stakeholders; hence the research to explore and describe how RSL uses social media platforms to establish stakeholder relationships through dialogue. Investigating extant literature on the use of social media is therefore critical, as it provides insight into how RSL leverages these platforms to foster stakeholder engagement.

3.2 Definition of social media

Social media has been defined in various ways to enhance understanding of the concept. Theunissen (2015) describes social media as a dynamic environment in which networked individuals participate in multiple, multidimensional, interactions and these interactions enable both dialogue and persuasion. Similarly, Aichner, Grünfelder, Maurer and Jegen (2021:219) describe social media as Internet-based applications that enable the creation and exchange of user-generated content, built upon Web 2.0 technologies.

Tufts University (2022) states that social media are digital tools that enable individuals to connect within virtual communities and networks to create, share, and exchange information and ideas. While these definitions share a focus on interaction and content sharing, they differ in emphasis. Aichner et al. (2021) foreground the technological infrastructure of Web 2.0, whereas Theunissen (2015) highlights relational and dialogic dimensions. Zhong (2022:15), Taskiran (2015:201), Heid (2015:1) and Barrow (2014:369) state that social media facilitates communication among individuals, businesses, and organisations by enabling users to generate and share content through online platforms.

Kreft, Kuczamer-Klopotowska and Kalinowska-Zeleznik (2019:184) further assert that social media transforms communication into interactive dialogue using online and mobile technologies. This view moves beyond one-way information dissemination and positions social media as participatory communication platforms. According to Bria (2013:15), social media platforms serve as mass communication tools that can be created by individuals without specialised expertise and used by large stakeholders. Collectively, these definitions indicate that social media are online communication tools that facilitate information sharing and dialogue. This is essential to the present study, as it highlights the relevance of examining how RSL employs social media to establish relationships, create dialogue, and initiate feedback with taxpayers.

Other scholars emphasise the interactive nature of social media, noting that it connects diverse stakeholders. Tan (2018:17), Kim (2016:9), Hugo (2015:xxix), Darl (2015:2), Farrington *et al.* (2015:8); Schlesinger (2014:21) and Shrivastava (2013) assert that social media comprises a wide range of Internet-based applications built on Web 2.0, allowing for dynamic interaction and user profile visibility. Langer (2014:3) and Barrow (2014:369) describe social media as enabling user interaction and content sharing through community-based input and collaboration. These interpretations collectively highlight that social media facilitates two-way communication, participation, and collaborative content creation rather than passive information consumption.

Moreover, the literature clarifies that social media enables users to interact and share content instantly, thereby supporting continuous feedback. Adekor, Ashaver and Begi (2025) and Taskiran (2015:59) note that social media facilitate real-time conversations and allow for messages that are engaging to stakeholders. Within this study, such definitions are essential for understanding how RSL uses social media for taxpayer communication, relationship building, dialogue creation, and to obtain feedback.

The study adopts Theunissen's (2015) definition because it aligns directly with the study's purpose of exploring how social media facilitates relationship building through dialogue. Unlike definitions that focus primarily on technology (Aichner et al. 2021) or information sharing (Zhong 2022; Taskiran 2015; Theunissen 2015) emphasises multidimensional interaction and dialogue, which aligns directly with the study's objective of examining relationship building through social media.

By framing social media as a dynamic space where individuals engage in multidimensional interactions (Theunissen 2015), the definition underscores the interactive, relational nature of online communication; an essential lens for examining dialogic engagement. It also recognises that social media supports both dialogue and persuasion. This makes the definition particularly suitable for a study focused on examining how RSL uses social media to build relationships through dialogue with taxpayers. The next section discusses the functions of social media in organisational communication, focusing on relationship building, dialogue, and feedback.

3.3 Functions of social media

As discussed above, social media is central to contemporary communication practices. Here, the functions of social media relevant to the present study are considered to clarify its value in organisational communication. Talpau (2014:46) notes that the influence of social media stems from its ability to allow stakeholders to share thoughts and sentiments globally with ease.

3.3.1 Social media and dialogue

Many organisations recognise the need to adopt social media to engage stakeholders in dialogue (Talpau 2014:46). Chiang, Vartabedian and Spiegel (2016:1) argue that the use of hashtags facilitates dialogue by enabling participation in topic-specific discussions. Talpau (2014:46) adds that social media enables two-way communication, allowing organisations to share information and receive feedback within the same platform. Verma, Kumar and Ilavarasan (2017:843) assert that social media supports real-time stakeholder interaction. Dixit (2018:4) defines feedback as the receiver's response indicating understanding of the communicated message, and is central to effective communication. Yarker and Mesquita (2023) highlight that social media has transformed organisational operations by enabling meaningful stakeholder engagement.

Romenti and Valentini (2014:10) describe social media as an ideal tool for fostering dialogic communication, while Plangger (2016:56) observes that it could promote symmetrical communication among stakeholders seeking information and support online. Luo and Jiang (2012:65) show that social media serves as an interactive platform that fosters dialogue. Naik (2015:10) and Kaul and Chaudhri (2015:458) argue that social media allows stakeholders to influence others within online communities and enables organisations to consider stakeholder views due to high interactivity. Papasolomou and Melanthiou (2012:320) highlight that social media enhances interaction with stakeholders and facilitates opinion sharing. Social media offers easy communication where there are not geographic restrictions (Papasolomou & Melanthiou 2012:320). Hyllegard, Ogle and Yan Reitz (2011) and Singh and Cullinane (2010) note that dialogue supports organisational decision-making by enabling stakeholders to communicate preferences and needs.

Due to its interactivity, social media encourages organisations to create online profiles to engage stakeholders in dialogue (Badea 2014:71; Langer 2014:4; Reitz 2012:43). Reitz (2012:23) notes that relationships are strengthened through reciprocal feedback, which social media facilitates. Consequently, organisations are increasingly adopting social

media to enhance responsiveness and build stronger stakeholder relationships. Social media remains valuable for including individuals who may not participate in offline activities.

Akıncı Vural, Coşkun Değirmen and Ünüvar (2022:2) suggest that both profit and non-profit organisations are adopting social media to promote balanced, participatory communication based on conversation rather than persuasion. These insights collectively inform this study, which seeks to examine how RSL leverages social media to build taxpayer relationships through dialogue. The next subsection discusses social media and relationship building.

3.3.2 Social media and relationship building

Organisations operate within environments where their activities influence surrounding communities; therefore, building and sustaining stakeholder relationships is essential for organisational survival. Memon (2022) notes that consistency is a crucial foundation for building trust-based relationships on social media. Similarly, Naik (2015) observes that social media offers opportunities for stakeholder relationship management, innovation, improved internal operations, and effective leadership.

Rodhiah, Christinio and Chrstianto (2024) and Reitz (2012:49) emphasise that virtual collaboration and interaction are central to social media, with dialogue serving as a key element in strengthening relationships between organisations and their stakeholders. This underscores the potential of interactive platforms to move beyond one-way communication; yet, it raises questions about the quality of interactions, particularly in contexts where stakeholders may have unequal access or digital literacy, which could limit engagement. Rodhiah *et al.* (2024), Siricharoen (2012:479) further assert that the use of social media for engagement aims to foster long-term relationships rather than financial gain. Constant interaction, as highlighted by Memon (2022), therefore supports the development of strong and enduring connections.

Naik (2015) and Razmerita, Kirchner and Nabeth (2013:16) argue that organisations use social media platforms for various purposes, including managing professional relationships. Rodhiah *et al.* (2024) and Moghavvemi (2014:124) add that social media enables organisations to achieve their objectives by facilitating meaningful connections. Social media sites such as X (formerly Twitter) and Facebook enhance user visibility and expand networks among staff and external stakeholders (Adekor *et al.* 2025; Bria 2013).

With increasing access to digital platforms, stakeholders now express opinions and interact with organisations worldwide (Santini *et al.* 2020:15). Arsenault (2014:26) stresses the need for active monitoring of social media platforms to ensure timely responses to stakeholder queries. As a result, it is proposed that dedicated personnel are assigned to manage platforms, indicate response times, and update frequency in page descriptions. Evidently, social media serves as an effective communication tool for stakeholder relationship management, fostering stronger relationships and enhancing stakeholder engagement.

The above discussion demonstrates that organisations advance their goals through social media-driven interactions, with connections playing a pivotal role in relationship building. While the literature supports the benefits of social media for engagement, it also points to potential challenges in implementation and effectiveness. These insights form a key component of this study, as they guided the examination of how RSL communicates with its taxpayers to establish and sustain meaningful relationships. The next section discusses social media as a communication tool.

3.3.3 Social media as a communication tool

Organisations utilise various tools including print, electronic, and digital platforms to communicate with internal and external stakeholders. This section focuses on social media as a digital communication tool and explains how it is used for organisational communication. It is important to note that active social media use encourages stakeholder participation and enhances organisational transparency by allowing real-time

interaction and feedback (Kaplan & Haenlein 2020). However, while Kaplan and Haenlein (2020) emphasise the benefits of real-time engagement, they do not critically address potential challenges such as information overload or stakeholder misinterpretation, which could limit communication effectiveness. This study therefore, endeavours to investigate stakeholder participation through dialogue and relationships by considering interaction and feedback. Hence, Kumar and Saro's (2020:106) observation that stakeholder reviews on social media increasingly shape communication practices underscores an important focal point of this study.

According to Lariviere *et al.* (2017:241), social media has transformed stakeholder roles by enabling them to contribute to the creation and sharing of content, including information, images, and reviews. Various social media platforms arguably support open communication, enabling organisations to better understand stakeholder needs and respond proactively and efficiently (Tajudeen, Jaafar & Ainin 2017:1).

Unlike linear communication models used in traditional mass media, social media facilitates interactive, multi-directional communication (Pan & Crofts 2012:4). Alasmari (2022:2) views social media as a competing communication space that challenges mainstream media. Similarly, Siljanovska (2015:90) asserts that organisational profiles on social networks serve as effective tools for reaching targeted stakeholders. These perspectives highlight social media's critical role in enabling communication and responsiveness to stakeholder needs.

While Tang (2016:47) acknowledges social media's role in facilitating communication, Manning (2014:1161) expands this view, arguing that social media enables users to seek information, exchange ideas, and engage in discussions on diverse issues. This sharing process allows stakeholders to voice their opinions or follow those of others, with entertainment also accessible through these platforms (Manning 2014:1161).

Talpau (2014:45) notes that stakeholders are central to social media, as open information sharing fuels network growth. Additionally, organisations can easily share content on

social media, which enhances communication and organisational knowledge (Al Randi, Jalagat & Bashayreh 2022; Badea 2014:73). These observations demonstrate that social media empowers organisations to disseminate information freely, while stakeholders retrieve, share, and react to this information.

Globally, the use of social media has increased significantly as an effective tool for engaging stakeholders (Langer 2014:12). It is therefore necessary to determine whether RSL recognises these benefits and to propose recommendations on how social media could strengthen stakeholder relationships. Langer (2014:12) argues that social networking sites have become leading communication tools. Evans and McKee (2010:4) further note that government, non-governmental, and non-profit organisations use social media for general communication, marketing, and relationship building. Karle (2020:1) adds that even churches and other organisations now use social media rather than traditional communication methods.

Mahoney and Tang (2016:13) highlight the importance of understanding how stakeholders interpret social media messages, while Farook and Abeysekara (2016:122) suggest that, beyond information sharing, social media allows individuals to engage emotionally with organisations. These perspectives reinforce the view that social media supports interactive and cost-effective communication with broad reach. It also creates opportunities for organisations to build relationships, communicate efficiently, and gather stakeholder insights. Overall, social media facilitates dialogue by enabling stakeholders to express and obtain viewpoints while freely sharing information. The next section discusses how social media is used in external organisational communication.

3.4 Social media for external organisational communication

Social media is used for various communication purposes, including social interaction, collaboration in working groups, and internal and external communication. This section focuses on its role in external organisational communication. McCosker (2017:123)

explains that the adoption of social media is largely driven by its ability to enhance external communication and support decision-making based on feedback.

As already highlighted, social media is increasingly recognised as a communication tool through which organisations share content while enabling interaction with stakeholders (Darwish 2017:6). It expands the reach of external stakeholders, thereby improving communication effectiveness (Langer 2014:1). Darwish (2017:5) highlights that social media offers multiple features that organisations can adopt to support growth and strengthen their external communication strategies. Consequently, social media platforms serve as valuable tools for external communication due to their low cost and broad reach (Siljanovska 2015). Therefore, while social media platforms offer cost-effective tools with broad reach for external communication (Siljanovska 2015), a critical perspective is necessary to evaluate not only their advantages but also the limitations and contextual factors that influence their effectiveness.

3.4.1 Social media as an accessible medium of external organisational communication

Easy access to communication channels is critical for effective engagement with stakeholders, as the primary goal of organisational communication is to deliver messages efficiently. Social media platforms have become essential components of organisational communication due to their easy accessibility, speed, and low cost (Moyo & Nkhahle 2025; Langer 2014:4).

Jayasuriya, Wisenthige, Kalansuriya, Munasinghe, Shamila and Swaris (2025) and Siricharoen (2012:476) note that organisations facing financial constraints often rely on social media to promote their services or products. Moreover, organisations are responsible for identifying active online communities where information can reach a wide range of stakeholders (Begi, 2025; Jayasuriya *et al.* 2025; Badea 2014:71). This reliance underscores a strategic adaptation to resource limitations, yet it raises questions about the relative effectiveness of social media compared to more traditional, albeit costlier,

channels. Moyo and Nkhahle (2025) and Langer (2014:1) highlight the growing importance of social media in organisational communication, emphasising the need for organisations to understand how these platforms shape information sharing both internally and externally. Consequently, organisations can engage multiple stakeholders regardless of financial resources.

Social media also facilitates relationship-building. Platforms such as Facebook and Twitter (now X) provide spaces for organisations and individuals to increase visibility and strengthen connections (Dave 2025; Bria 2013:13). The impact of social media on content reception and sharing has prompted organisations to integrate it into their communication strategies (Badea 2014:70). Real-time posting of events, for example, can attract greater stakeholder attention (Dave 2025; Siricharoen 2012:479). It is evident that organisations leverage social media because it is accessible, low-cost, instantaneous, and unrestricted by geography.

3.4.2 *Monitoring and tracking conversations on social media*

Social media monitoring, according to Das, Sahoo and Sahoo (2023:2) is the process of identifying and analysing what is being said about a company, individual, or product across social and internet platforms. Similarly, Hollifield and Coffey (2023) describe it as the systematic identification of discussions about a particular brand and the gathering of information that supports strategic commercial decision-making. Chen (2020) adds that social media monitoring enables timely responses during crises. While these definitions converge on the idea that monitoring informs organisational strategy. Yavinsky, Silva and Dougherty (2021) extend this perspective by linking monitoring to social media listening, emphasising its utility to track stakeholder engagement and reactions to shared messages relating to specific campaigns, programmes, or products. Moreover, Das et al. (2023:2) emphasise that monitoring extends beyond direct mentions and comments; it also enables organisations to track entities that reference the brand without tagging it. Collectively, these views highlight that social media monitoring allows organisations to assess how they are perceived within the public domain.

Research demonstrates that social media monitoring positively influences organisational performance by facilitating timely communication, leading to rapid adaptations and resilience to industry trends and shocks (Al Randi *et al.* 2022). Chen (2020) indicates that monitoring enhances brand loyalty by enabling timely responses to customer queries. Similarly, Surico (2022) notes that it assists public relations practitioners in understanding consumer experiences and perceptions of a brand. Surico (2022) also states that monitoring enables organisations to identify brand advocates who may serve as influencers in future campaigns due to their significant online reach. Thus, social media monitoring presents substantial value for organisations that actively engage in it.

3.5 Popular social media platforms

The choice and use of social media platforms varies globally. Understanding these trends is essential to analysing RSL's platform selection for external communication. This section first discusses global social media trends, then examines South Africa as a regional influence, and finally focuses on Lesotho.

3.5.1 Popular social media platforms globally

The top five most widely used social media platforms globally include Facebook, which is the market leader and the first social network to surpass one billion registered accounts, and which currently has more than three billion monthly active users and this is followed by WhatsApp, Instagram, YouTube, TikTok, and WeChat (Statistica 2026). Awareness of these trends informs the researcher about patterns influencing RSL's platform selection.

3.5.2 Popular social media platforms in South Africa

In South Africa, there are approximately 45.34 million Internet users, of which 26 million are active on social media (McInnes 2024). According to Statcounter (2026), Facebook is the most used platforms (72.31%) followed by Pinterest (9.1%), Instagram (6.19%), X (5.41%), YouTube (4.88%) and Reddit (0.88%). As Lesotho shares a border with South

Africa, these trends are relevant in understanding possible influences on social media adoption in Lesotho (Africa Development Group 2013:1).

3.5.3 Popular social media platforms in Lesotho

Social media usage in Lesotho is led by Facebook (60%), followed by Pinterest (18.99%), Instagram (7.47%), X (7.07%), YouTube (4.44%) and Reddit (1.21%) (Statcounter 2026). Reports also highlight Snapchat as a platform used for organisational communication (Mats'asa, Sithetho & Wekesa 2019:13; Mukurunge & Bhila 2018:1121). Social media has been incorporated into campaigns, including political and marketing initiatives, reflecting its growing importance in stakeholder engagement (Ndlela & Mano 2020:178). Approximately 31.9% of Lesotho's population has Internet access, and 20.8% are on Facebook (Media Law Handbook for Southern Africa 2021:286).

In this study, the discussion on social media usage in Lesotho provides information that enabled the researcher to understand why RSL chose social media platforms for external organisational communication, as well as how they are used.

Based on the literature review, theoretical framework and empirical research, the study develops a social media communication process for RSL on how to use social media platforms for taxpayer relationships through an emphasis on dialogue and engagement.

3.6 Social media platforms used in external organisational communication

According to University of Canada (2026), the best social media platforms for organisations to communicate with their stakeholders include Instagram, Facebook, LinkedIn, Tik-Tok and YouTube. These platforms enable organisations to engage stakeholders, create dialogue, and receive feedback. Many organisations rely on Facebook for external communication when they lack a website (Icha & Agwu 2015:4). Understanding which platforms RSL uses is critical in assessing their effectiveness in building relationships and fostering dialogue with taxpayers.

3.6.1 Facebook

In previous sections, Facebook has been identified as one of the top five platforms used globally for communication. Crookes (2017:2) defines Facebook as an online social network that enables users to connect with both new and existing acquaintances. The platform was created by Mark Zuckerberg and launched in 2004 with the purpose of connecting students at Harvard University, where he was studying, and it was later opened to the public in 2006 (Crookes 2017:3).

Olorunlana (2025) and Collier (2012) describe Facebook as a technological community that brings together people from around the world who share similar interests and ideas. Olorunlana (2025) and Langer (2014:3) further note that Facebook, as one of the leading social networking platforms, facilitates the exchange of information among peers, relatives, and colleagues, and has developed into one of the fastest-growing and most widely used websites since its inception. Some organisations, despite not having their own websites, rely on Facebook as a platform to share content online with stakeholders (Olorunlana 2025; Karle 2020:13).

Social media platforms such as Facebook provide flexibility in uploading messages, videos, and images, and allow stakeholders to participate in discussions about products or services offered (Olorunlana 2025; Thomas & Bhat 2022; Bortree & Distaso 2014:101). In addition to enabling content sharing, Icha and Agwu (2015:3) note that these platforms allow users to create personal profiles upon registration. Teague (2015:8) emphasises that Facebook connects organisations with their external stakeholders, facilitating engagement and interaction.

Thomas and Bhat (2022) and Crager, Nelson, Ayres, Herndon and Stay (2014:8) highlight that one of the benefits of being on Facebook is the opportunity to be heard, while Teague (2015:6) observes that Facebook allows organisations to reach stakeholders on mobile platforms instantly, given the widespread use of smartphones and other mobile devices.

Based on the discussion above, it is evident that Facebook provides organisations with a platform for instant communication and interaction with stakeholders. With the widespread adoption of smartphones, this platform offers a significant advantage for organisations seeking to engage in dialogue with external stakeholders. It is therefore important to consider the relevance of Facebook in this study, as it is one of the most commonly used tools globally and the primary platform that RSL employs to communicate with its external taxpayers. However, it remained critical for the researcher to examine how RSL utilises Facebook to foster dialogue and establish relationships with taxpayers.

3.6.2 X

According to Karle (2020:29), X (formerly Twitter) is a highly popular platform, with over 330 million users per month. X enables users to share content that include news, images, short messages, and other media (Karle, 2020:29). Karle (2020:29) further notes that X attracts individuals who are interested in communicating with a broad stakeholder base. The platform provides an ideal space for obtaining unfiltered and immediate information about current events (Karle 2020:29). Its character limitation facilitates the quick dissemination and consumption of information (Karle 2020:29).

Dalal (2019) asserts that X allows users to rapidly post interactive messages, known formerly as tweets and now called posts, which may contain videos, photos, text, or links. Similarly, Oyza and Edwin (2015) highlight that X offers opportunities for direct communication between organisations and their stakeholders. Organisations can also pay for advertisements on the platform, which provides the benefit of instant feedback as their content is viewed and discussed. Patton (2015:5) adds that X, as a micro-blogging site, enables users to share and obtain brief, unrestricted, information. Posts, which are capped at 140 characters, may include webpages, images, videos, and links to blogs.

O'Reilly and Milstein (2012:18) note that X, as a messaging service, is integrated with other communication tools in the broader communication landscape. Yuan and Yiyi (2020) and Shaw (2011) add that X has evolved into an immediate search engine and a

medium that affords organisations the opportunity to gauge public opinion. It is evident that, among common social media platforms, organisations are drawn to adopt tools such as X when tangible benefits exist in their usage.

3.6.3 YouTube

YouTube is the world's largest digital platform, with an estimated two billion users and over one billion hours of content readily available for consumers (Duffett 2020:5075). In addition, Zavodna and Pospisl (2017:159) note that YouTube provides a space where individuals can share, watch, upload, and comment on videos. As the largest content-sharing platform, it allows ordinary users to compete with large corporations in terms of followers and viewer engagement (Zavodna & Pospisl 2017:159).

Patterson, Grenny, Maxfield, McMillan and Switzler (2013) argue that YouTube offers a greater competitive advantage compared with traditional television, particularly for younger stakeholders, as users can both select the content they wish to consume and actively contribute as content creators. Although YouTube was initially established as a platform for entertainment and informational videos, Stokes (2017) highlights that its content has diversified to include educational material, music, celebrity endorsements, influencers, promotional content, advertising, and product placements, attracting a wide range of stakeholders. It is therefore evident that YouTube facilitates content sharing, which can be beneficial for organisations seeking to engage external stakeholders.

3.6.4 Pinterest

Pinterest is regarded as one of the top 10 most popular social networking sites (Lamaj 2023; Kasakowskij, Kasakowskij & Fietkiewicz 2020:389), where users share images for inspiration in areas such as home design, skincare, food recipes, and makeup. This platform, which introduces itself as a 'search engine for inspiration,' functions as a curated platform that helps users discover new products and ideas (Kasakowskij *et al.* 2020:389; Hazari, Beheruz & Cheryl 2017:230).

Furthermore, Kim, Seely and Jung (2017) and Kasakowskij *et al.* (2020:389) describe Pinterest as a virtual pin board that evolved from the physical board, allowing users to express their passions through the visual content they share and store. Hazari *et al.* (2017:230) note that, although Pinterest is smaller compared to other social media sites and remains relatively underexplored, it has significant potential in the marketing industry due to its strong visual medium. Consequently, this platform is arguably pertinent to organisational communication, as marketers and communicators can leverage its visual content to promote products and services.

3.6.5 Instagram

Instagram is a widely used social media platform that facilitates two-way communication, enabling users to manipulate information in real-time (Belch & Belch 2015). According to Dwikesumasari, Krismonita, and Rulirianto (2019) and Belch and Belch (2015), Instagram is a popular platform for sharing information and images, asking and responding to questions, and making online purchases.

In addition, Vinaika and Manik (2017) observe that Instagram connects various age groups globally while providing marketers with opportunities to promote goods and services. Moreover, Snoussia and Kasemb (2020) as well as Anagnostopoulos, Parganas, Chadwick and Fenton (2018), highlight that Instagram's ability to attract followers through images and short messages significantly benefits organisations. It enables fans to contribute to organisational marketing campaigns through comments and likes, allowing organisations to engage with their stakeholders and harness positive user-generated content.

3.6.6 Reddit

Reddit, founded in 2005, has gained momentum as a popular news-sharing platform, where users discuss and rate content posted on the site (Horne, Adalı & Sikdar 2017:1). White (2019:151) and Horne *et al.* (2017:1) describe Reddit as the ‘front page of the internet,’ as it allows users to post news, ask questions, and share information via text, images, and links to external websites.

Although Instagram and Facebook have higher user statistics compared to Reddit, the platform distinguishes itself as a social news site rather than a social networking site, where users interact through discussions and read others’ comments (White 2019:151; Horne *et al.* 2017:1). Proferes, Jones, Gilbert, Fiesler and Zimmer (2021) note that discussions on Reddit are publicly viewable, although only registered users can vote as part of content rating (Singer, Flöck, Meinhart, Zeitfogel & Strohmaier 2014). Additionally, Medvedev, Lambiotte and Delvenne (2017) suggest that Reddit serves as a credible source of literature for scientific scholars due to its richness, openness, and quality of data.

3.7 Key social media concepts applicable to this study

Understanding how social media can facilitate organisation-stakeholder relationships requires examining the fundamental concepts that shape digital communication. These key concepts provided a foundation for analysing how RSL utilises social media platforms to foster dialogue, enhance accessibility, and strengthen engagement with its stakeholders.

These concepts are essential in determining the effectiveness of online communication. Together, these concepts offer insight into how social media can be leveraged to promote interaction, support relational trust, and enable meaningful dialogue between an organisation and its external stakeholders. Table 3.1 presents the key social media concepts applicable to this study, based on discussions by various authors.

Figure 3:1 Key social media concepts applicable to this study

Social media concepts	Brief description of key concepts
Accessibility	Refers to social media that is regarded as highly accessible, as it enables instant communication without geographic barriers and at a low cost.
Social media monitoring	It involves tracking what is being said about the organisation by monitoring comments and mentions, as well as observing how other organisations reference or tag the brand.
Content sharing	Content sharing refers to all the information that an organisation uploads to disseminate messages to its stakeholders, or taxpayers in the case of RSL.
Active social media	Active social media refers to the regular and consistent use of social media platforms to share content, respond to users, and engage in two-way interaction with stakeholders.
Social media platform	A social media platform is a digital online space that enables users and organisations to create, share, and exchange content, as well as interact through communication, networking, and collaboration.
Popular social networking sites	Refers to social media platforms that are widely used by many people to access information or engage with organisations.

Source: Moyo and Nkhahle (2025), Das et al. (2023:2), Lamaj (2023), Kaplan and Haenlein (2020), Icha and Agwu (2015:3), Belch and Belch (2015) and Langer (2014:4)

The literature on social media use in organisational communication demonstrates that digital platforms play a pivotal role in facilitating engagement, information sharing, and relationship building with external stakeholders. Key dimensions emerging from the literature include the accessibility and user-friendliness of platforms, the credibility and usefulness of shared content, popular social networking sites, social media monitoring and the organisation's ability to provide timely responses. Notably, the speed of feedback (immediacy) is identified as a critical factor influencing user satisfaction and trust in digital interactions. In relation to RSL, these dimensions provide a framework for analysing how its social media platforms are utilised to communicate with taxpayers and stakeholders. Accordingly, the empirical component of this study focuses on themes such as digital

platforms in communication, page accessibility and usability, trust in RSL social media content, and the role of consistent and responsive engagement in strengthening relationships and improving tax compliance outcomes.

3.8 CONCLUSION

This chapter explored the definitions of social media from various authors, emphasising its accessibility, content-sharing capabilities, and ability to attract a large number of users. It is concluded that social media platforms represent a fundamental medium for communication with external stakeholders as they are cost-effective; support diverse content formats including text, audio, and visuals; and enable organisations to reach stakeholders without temporal or geographic limitations.

Social media offers numerous benefits to organisations, including relationship building, interactive engagement, and the capacity to provide stakeholders with real-time information. It is therefore concluded that social media has substantial potential for organisations; particularly due to its accessibility and widespread reach. The minimal costs associated with frequent content posting further enhance its utility, making these platforms essential for fostering dialogue with stakeholders, facilitating interaction, and incorporating stakeholder perspectives into organisational decision-making.

Additionally, the chapter discussed the definitions of social media as a tool for external organisational communication, identified popular platforms, examined preferred platforms for organisational communication, and highlighted the most widely used platforms, including Facebook, X, YouTube, Pinterest, Instagram, and Reddit. Overall, social media is affirmed as a critical tool for organisations seeking effective, interactive, and accessible communication with their stakeholders.

CHAPTER 4: THEORETICAL FRAMEWORK

4.1 Introduction

Most researchers rely on theories to describe phenomena and provide a foundation for their studies. A theory is an organised set of concepts and principles intended to explain a particular phenomenon (Yahaya, Oyediran & John 2019:845). It allows researchers to connect abstract ideas with concrete observations, bridging theoretical and empirical findings. Therefore, adopting relevant theories is essential for underpinning a study (Yahaya, Oyediran & John 2019:845).

This chapter discusses the theoretical framework guiding this study. A theoretical framework provides structure, clarifies the theories applied, and offers insights into understanding events and how change can be effected (Grant & Osanloo 2015:13). Wagner *et al.* (2012:274) further note that a theoretical framework serves as a logical guide for research questions, design, and interpretation. It enables researchers to identify existing knowledge and gaps, thereby guiding the investigation (Grant & Osanloo 2015:15).

The study's aim is to explore and describe how RSL use social media to foster relationships and dialogue with taxpayers, is grounded in three theories: Dialogic Theory (DT), Relationship Management Theory (RMT), and Media Richness Theory (MRT). DT provides insight into how dialogue can be facilitated via social media. RMT guides the examination of how RSL establishes and maintains stakeholder relationships, while MRT explains why specific social media platforms are selected for external communication.

4.2 Dialogic Theory (DT)

Dialogic Theory (DT) underpins this study as it explores the principles of dialogue in organisational communication. The theory explains how social media can facilitate interactive communication, mutual understanding, relationship building, and feedback.

By clarifying the interactive nature of social media communication, DT is highly relevant to this study.

Kent and Taylor (1998) formulated Dialogic Theory in their work 'Building Dialogic Relationships through the World Wide Web'. Its conceptual roots trace back to Martin Buber's 'I and Thou' (1958), which emphasises recognising others as ends in themselves rather than as means to an objective (Kent & Taylor 2002:22). The theory identifies five principles of dialogue; risk, empathy, mutuality, commitment, and propinquity (Kent & Taylor 2002:22). Dialogue fosters interaction, strengthens communication channels, and builds understanding between organisations and stakeholders (Weller 2013:173).

Kent and Taylor (2017:6) highlight that mutual understanding is central to successful relationships. Dialogue nurtures these relationships but does not guarantee organisational compliance with stakeholder queries; instead it promotes collaboration, equality, and effective interaction (Weller 2013:173). Social media platforms, originally intended as spaces for discussion and social change, can serve as contemporary dialogic arenas for engagement (Kent & Taylor 2021:7).

4.2.1 Principles of dialogue

Dialogic Theory is guided by five principles; risk, empathy, mutuality, commitment, and propinquity (Kent & Taylor 2002:22). These principles underpin the study's examination of RSL's social media use.

4.2.1.1 Risk

Risk is a principle that must be considered when engaging with external stakeholders, as organisations communicate with them on their own terms (Kent & Taylor 2002:28). Brekke (2015:14) notes that openness exposes organisations to potential risks, including criticism. Open communication can, therefore, invite scrutiny and unexpected responses from stakeholders.

Kent and Taylor (2021:3) further explain that risk in dialogue involves exposure, unanticipated consequences, and recognition of differences among participants. Consequently, engaging in conversations with diverse stakeholders inherently carries risk, as unforeseen challenges may arise. Such risks can be mitigated by establishing structured platforms that facilitate stakeholder dialogue on relevant issues. Additionally, setting clear timeframes for discussion allows both parties to communicate effectively and reach consensus. In this context, social media provides an efficient channel to enable interaction and engagement among stakeholders.

4.2.1.2 Empathy

It is equally important for organisations to demonstrate empathy toward stakeholders in order to build trust, particularly by providing support during times of need. Such empathy encourages stakeholder participation, which in turn fosters their support for the organisation (Kent & Taylor 2002:27). Empathy creates an environment of trust and support, both of which are essential for successful dialogue (Parackal 2016:136). Kent and Taylor (2021:3) further emphasise that for dialogue to succeed, a trusting environment must prevail. Thus, trust and support are fundamental for nurturing meaningful engagement with stakeholders.

Empathy is characterised by three key elements; confirmation, supportiveness, and communal orientation (Kent & Taylor 2021:3). Organisations that actively participate in their communities through various initiatives are more likely to gain stakeholder support. This principle is particularly important as it highlights the role of support and participation as foundational pillars in building relationships. It also aligns with the objective of this study, which seeks to evaluate how RSL uses social media to foster relationships with taxpayers.

4.2.1.3 Mutuality

Mutuality, one of the principles of dialogue, emphasises unity and shared responsibility between an organisation and its stakeholders, highlighting that relationship building depends on both parties (Kent & Taylor 2002:24). Relationship building is inherently a two-way process, requiring both parties to establish a common understanding on relevant issues (Kent & Taylor 2002:24). While dialogue is often assumed to compel organisations to act ethically, Weller (2013:173) contends that it primarily nurtures relationships and does not necessarily obligate organisations to respond to public queries.

Kent and Taylor (2021:3) further describe mutuality as characterised by collaboration and mutual equality, which are central to its function. It is evident that for effective relationships to exist, mutual understanding between the organisation and its stakeholders is essential. Organisations aiming to foster mutuality should prioritise continuous collaboration and equitable communication. This principle is particularly relevant to this study, as establishing strong relationships through social media requires both mutual understanding and accessibility of the communication medium to all parties involved.

4.2.1.4 Commitment

Commitment is also identified as a principle of dialogue by Kent and Taylor (2002:29). This principle refers to the extent to which an organisation is willing to engage openly in the exchange of ideas and to understand its stakeholders. Commitment involves a sincere effort to prioritise the interests of the relationship over individual or organisational self-interest (Parackal 2016:136). In the context of dialogue, commitment means engaging in discussions with the goal of achieving mutual understanding rather than seeking to 'win' the conversation (Parackal 2016:136).

Kent and Taylor (2021:3) highlight three key features of commitment; dedication to the conversation, genuineness and authenticity, and commitment to interpretation. In practice, this requires honesty, transparency, and the provision of factual information,

ensuring that no participant dominates the dialogue at the expense of others as this could undermine the established relationship.

Social media platforms facilitate this principle by promoting openness, as content shared on these platforms is public and accessible. Openness also entails a readiness to receive feedback, including criticism, and to address concerns constructively. This principle is particularly relevant to the current study, as it underscores the importance of transparency and honesty in nurturing stakeholder relationships. It directly informs the investigation into how RSL uses social media for external organisational communication to build and sustain relationships with taxpayers.

4.2.1.5 Propinquity

The final principle identified by Kent and Taylor (2002:26) is propinquity. This principle emphasises that stakeholder consultations should be conducted, particularly on issues that affect them directly or indirectly. Propinquity occurs when an organisation engages stakeholders who may be impacted by its actions, providing them with an opportunity to express their views and communicate their requests (Anderson, Swenson & Gilkerson 2016:4098).

Kent and Taylor (2021:3) highlight that propinquity involves meaningful consultations with relevant stakeholders to ensure their perspectives are heard and considered. Such consultations are crucial for keeping stakeholders informed about organisational initiatives and for allowing them to raise concerns or provide input.

Social media, as a communication tool, facilitates propinquity by enabling consultations without the need for physical meetings, thereby increasing accessibility and engagement. This principle is particularly relevant to the present study, as stakeholders are more likely to feel valued and respected when they are consulted on matters that affect them. Consequently, applying propinquity can assist RSL in establishing strong, trustworthy, and sustainable relationships with its taxpayers.

4.2.2 Additional principles of dialogue

Ward (2013) expanded upon the principles of dialogue initially proposed by Kent and Taylor (1998), suggesting five additional principles that support the building and sustaining of relationships. These principles are discussed in the subsections that follow.

4.2.2.1 Dialogic loop

The dialogic loop emphasises the importance of two-way communication, allowing stakeholders to seek clarification and enabling organisations to respond to issues raised (Ward 2013:11). Open, interactive communication ensures the dialogue flows continuously, promoting mutual understanding. In this study, this principle guided the investigation of determining how the RSL uses social media to facilitate two-way interaction, thereby strengthening taxpayer relationships.

4.2.2.2 Usefulness of information

Ward (2013:11) asserts that information is useful when it is valuable and informative to stakeholders. Providing relevant content maintains engagement and legitimises the organisation while minimising negative feedback. This principle is particularly relevant to RSL, as posting useful, accessible content ensures taxpayers can engage effectively despite their busy schedules.

4.2.2.3 Return Visits

According to Ward (2013:12), successful relationships require ongoing interaction between the organisation and its stakeholders. Maintaining updated, interactive content encourages stakeholders to revisit platforms frequently. In the context of the RSL, this principle underscores the importance of timely updates to social media content to sustain engagement and interaction.

4.2.2.4 Ease of interface

Ease of access to communication tools is crucial for stakeholders, as platforms should be user-friendly, logical, and meet individual needs (Ward 2013:12). A simple interface reduces the barriers for technologically challenged or busy users. This principle guided the study in assessing whether RSL employs accessible and intuitive social media tools for taxpayer communication.

4.2.2.5 Conservation of Visitors

Ward (2013:13) emphasises retaining visitors on digital platforms by providing additional useful links, and ensuring stakeholders can access relevant information without unnecessary searching. This approach enhances stakeholder experience, increases engagement, and facilitates information accessibility, which is central to effective communication.

4.2.3 *Rules of a dialogue*

Effective stakeholder engagement through dialogue requires adherence to specific rules, as proposed by Taylor and Kent (2014a) and Pearson (1989a). These rules emphasise that mutual agreement, and a clear understanding of the principles governing the interaction, are essential prerequisites for initiating, maintaining, or concluding dialogic exchanges. Both parties involved in a dialogue must share a common understanding of the process to ensure that communication is meaningful and productive.

The authors further highlight the importance of allowing sufficient time between sending messages and receiving responses, enabling each party to engage thoughtfully and efficiently, thereby conserving time and resources. In addition, consideration should be given to the topics under discussion, including the possibility of proposing modifications or additions to the agenda (Taylor & Kent 2014a; Pearson 1989a).

Consensus regarding the communication channel is also crucial. Taylor and Kent (2014a) and Pearson (1989a) assert that both parties must agree on the medium through which communication occurs, as well as the rules governing responses and interaction. Adherence to these rules ensures that dialogues are structured, equitable, and conducive to achieving mutual understanding. Overall, this theory illustrates that for dialogue to be effective, all parties must observe agreed-upon rules and maintain alignment throughout the interaction.

4.2.4 Critique of the Dialogic Theory

Kent (2017:10) argues that Dialogic Theory assumes that those initiating dialogue will strive to maintain a balance of power among participating parties. Consequently, participants are expected to uphold principles of fairness, take turns in communication, build trust, and minimise both general and conversational risks. However, Sommerfeldt and Yang (2018:61) note that the theory has been criticised for overlooking power imbalances that often exist between organisations and their stakeholders.

Kent (2017:10) further contends that everyday interactions, whether face-to-face or mediated, cannot automatically be classified as dialogic simply because they involve two-way communication. This criticism underscores that genuine dialogue cannot occur in the absence of a power symmetry.

Wirtz and Zimbres (2018:7) similarly observe that power imbalances typically arise when organisational strategies prioritise institutional interests rather than the principles of dialogue. Sommerfeldt and Yang (2018:61) also report that practitioners have questioned the relevance of dialogic communication, citing limited organisational resources as a barrier to its implementation. Wirtz and Zimbres (2018:8) further explain that resource constraints and institutional expectations often prevent practitioners from fully applying dialogic principles. These critiques suggest that an organisation's resource capacity and strategic orientation play a significant role in determining whether meaningful dialogic relationships with stakeholders can be achieved.

4.2.5 Application of DT in the context of this study

DT has long been employed to mediate interactions among diverse groups (Kent 2017:9). According to Brekke (2015:13), dialogue enables stakeholders to express their views and articulate their expectations of the organisation. Dialogic engagements are informed by the principles developed by Kent and Taylor (2002) and Ward (2013), as discussed in Sections 4.2 and 4.3. When organisations engage stakeholders on issues that affect them directly or indirectly, stakeholder support is more readily fostered as they feel included in organisational processes.

This theory provides a useful framework for examining the dialogic nature of communication within the organisation by focusing on the principles of dialogue. It further assists in exploring how social media platforms can facilitate dialogic communication. Foster (2017:6) highlights that dialogue is strengthened by timely and relevant content, which encourages repeated visits and greater participation.

Accordingly, this study investigated content publishing patterns and response turnaround times to determine how RSL's social media platforms encourage stakeholder interaction. Given its emphasis on two-way communication, DT is relevant to this study, which seeks to understand how RSL employs social media for external organisational communication with the aim of fostering relationships through dialogue.

Overall, DT provides an appropriate foundation for this study, enabling an assessment of whether RSL's external communication aligns with dialogic principles that support relationship enhancement. The study, therefore, examined both the principles and rules of dialogic interaction to gain further insight into RSL's communication practices on social media.

4.3 Relationship Management Theory (RMT)

Ledingham and Bruning (1998) introduced the Relationship Management Theory (RMT), asserting that relationship management concerns the effective and sustained management of organisation-stakeholder relationships. It emphasises shared interests and common goals that support mutual understanding and benefit. Ledingham (2003:191) further explains that mutual benefits arise when relationships are managed effectively, and that balanced, long-term relationships are more likely to develop when organisations and stakeholders share common interests and goals. Hon and Grunig (1999) expanded the theory by proposing six dimensions of organisation-stakeholder relationships; communal relationship, exchange relationship, trust, control mutuality, commitment, and satisfaction. These dimensions are discussed in the subsequent sections.

The theory highlights that mutual benefit is central to organisation-stakeholder interaction (Ledingham 2003:191). Brunner (2019:8) similarly notes that sustaining relationships requires mutual understanding and the alignment of goals between organisations and their stakeholders. Thus, sustainable relationships are more likely when shared interests and mutual understanding are maintained. The following section discusses the elements of such relationships and demonstrates how they contribute to relationship maintenance.

4.3.1 *Elements of a relationship*

Hon and Grunig (1999) identify six relational dimensions; communal relationship, exchange relationship, trust, control mutuality, commitment, and satisfaction that contribute to the development and maintenance of relationships between organisations and stakeholders. Each dimension is outlined in detail in the subsections that follow.

4.3.1.1 Trust

Trust comprises three sub-dimensions; integrity, dependability, and competence (Ki, 2007:5). Integrity refers to the belief that the other party is honest, dependability concerns the consistency between what is communicated and the actions that follow, and competence relates to the extent to which an individual or organisation is capable of meeting expectations. Greenwood and Van Buren (2010:427) further explain that trust is formed between an organisation and its stakeholders by considering risk, emotional factors, and ethical obligations, without exploiting that trust. Thus, relationships grounded in honesty encourage stakeholders to rely on the organisation and to share information through accessible communication platforms.

Goodman and Hirsch (2010:37) add that trust requires mutual truthfulness, meaning that both the organisation and its stakeholders must behave consistently. Similarly, Bentele and Seidenglanz (2010:58) emphasise that open communication is fundamental to building trust, while Huang (2001:67) argues that trust can only be achieved through two-way, symmetrical communication. Collectively, the literature suggests that trust is maintained when both parties engage in transparent, honest communication and when neither party misuses the other's confidence.

In investigating how the RSL facilitates communication to foster trust among taxpayers, it is expected that insight into how social media can be used strategically to strengthen external organisational communication will be gained.

4.3.1.2 Control mutuality

Another important dimension is control mutuality, which Ki (2007:5) defines as the extent to which parties agree on the degree of influence each holds in the relationship. According to Huang (2001:66), two-way symmetrical communication can foster control mutuality, enabling organisations and stakeholders to arrive at mutually beneficial solutions.

In contrast to the risk principle of DT discussed in subsection 4.2.1.1 which suggests that organisations often dictate the terms of communication, control mutuality emphasises agreement between both parties regarding the terms of engagement.

It is acknowledged that power imbalances may exist; however, these can be mitigated through transparent and open communication. Therefore, it is essential to investigate how RSL manages potential power imbalances to ensure mutual agreement and productive engagement between the organisation and its taxpayers.

4.3.1.3 Commitment

It is essential for all parties involved in a relationship to prioritise the development of sustainable engagement. Ki (2007:5) defines commitment as the extent to which parties trust one another and perceive the relationship as valuable and worth maintaining. Bruning and Galloway (2003:317) further explain that relational commitment acknowledges the presence of competitors within the external environment, which stakeholders may choose instead, and highlights that organisations must do more than merely position themselves as attractive relational partners.

For this research, it was important to determine how RSL employs social media as a communication tool to fulfil its relational commitments and strengthen its relationships with stakeholders. This dimension is significant, as organisations that demonstrate commitment to their stakeholders are more likely to establish and sustain long-term relationships.

4.3.1.4 Satisfaction

Satisfaction refers to the extent to which one party feels positively toward another, and reflects the mutual sense of contentment experienced by both parties within a relationship (Ki 2007:5). Similarly, Jo (2003:26) asserts that the establishment of satisfaction is critical to ensuring that the objectives of a relationship are achieved. This suggests that for a

relationship to be sustained, both parties must feel fulfilled; particularly when information is exchanged through accessible and effective communication platforms. It is therefore essential to explore whether RSL ensures taxpayer satisfaction as a means of maintaining long-term relationships.

4.3.1.5 Communal relationship

A communal relationship refers to the extent to which parties within a relationship prioritise one another's welfare (Ki 2007:5). According to Hendricks (2004:221), when parties mutually understand each other, their interactions are characterised by balanced attention to shared concerns, thereby fostering authenticity within the relationship. It is suggested that the welfare of taxpayers is critical to the RSL, as it plays a central role in enabling the RSL to fulfil its revenue collection mandate. It is therefore important to explore how RSL promotes taxpayer welfare through its communication on social media.

4.3.1.6 Exchange relationship

Building on the dimensions of relationships, Ki (2007:6) notes that an exchange relationship is formed when one party provides a benefit to another with the expectation of receiving a favour in return; either immediately or in the future. This reciprocal process strengthens the relationship between an organisation and its stakeholders by fostering mutual benefit. This research investigated whether RSL engages in such reciprocal exchanges with its taxpayers through the use of social media platforms.

4.3.2 Critique of the RMT

Scholars have raised several critiques of the RMT, particularly regarding its underlying assumptions. Bailey (2018) argues that the theory places primary emphasis on organisation-public relationships, and in doing so, assumes that both parties perceive the value and importance of the relationship similarly, which may not always be accurate. Chandler (2014:10) further notes that although the theory promotes mutually beneficial

relationships, such relationships may either support or hinder an organisation's ability to achieve its strategic objectives.

Ledingham (2015:11) suggests that relationship management within public relations cannot be effectively implemented without genuine organisational commitment to its principles. Rotar (2012:6) adds that organisational actions alone may be insufficient to influence stakeholders; stakeholders must also recognise and interpret these actions positively for relationships to be effective. Overall, the critiques highlight that relationship management requires reciprocal commitment. If relationships benefit only one party, they may become ineffective or even detrimental to long-term organisation-stakeholder engagement.

4.3.3 *Application of RMT in the context of this study*

Based on the discussions in the preceding subsections, it is evident that relationships are sustained over time and can endure when the parties involved share common interests and mutual understanding. The elements of RMT were explored as a guiding framework to investigate how RSL establishes and maintains relationships with its taxpayers through the use of social media platforms as communication tools.

4.4 *Media Richness Theory (MRT)*

MRT was developed by Richard Daft and Robert Lengel in 1984 to explain how organisations should select communication channels for effective information exchange. Foss and Littlejohn (2009:641) note that while MRT was originally formulated before the advent of new media, it was later adapted to accommodate modern communication technologies.

According to Ishii, Lyons and Carr (2019), MRT identifies four key characteristics that define media richness; immediacy of feedback, multiplicity of cues, variety of language, and personal focus. Moghavvemi (2014:124) further explains that a rich medium is one

that can convey messages accurately and in a timely manner, thereby ensuring clarity and understanding. Gyamfi and Williams (2017:119) emphasise that for communication to be considered rich, both the sender and receiver must achieve consensus and clarity, ensuring that the intended meaning is understood by all parties involved. The richness of a medium is thus determined by its ability to convey complex information efficiently, making the choice of communication channel critical for organisational effectiveness.

Conversely, less rich media are slower in transmitting messages in ways that are easily comprehensible (Moghavvemi 2014:125). Bauer (2010:59) asserts that MRT highlights the efficiency and effectiveness of communication activities based on the medium selected. Rich media also allow for the transmission of ambiguous or complex content because receivers have the opportunity to clarify and validate information (Badger, Kaminsky & Behrend 2014:870). Dainton and Zelle (2015:184) stress that selecting an appropriate medium and aligning content with the medium is essential to ensure that messages reach targeted stakeholders effectively. Consequently, the effectiveness of communication relies heavily on the medium's capacity to facilitate interaction and verification by stakeholders.

Social media platforms such as Facebook are considered rich media because they can transmit messages incorporating text, audio, and visual elements (Mandal & McQueen 2012:1). Naik (2015:9) notes that organisations must strategically select platforms that best communicate with their target stakeholders. Wang (2013:193) adds that the features and capabilities of a communication tool influence its ability to support content delivery, and alignment between content needs and platform capabilities enhances communication performance.

Gyamfi and Williams (2017:119) further emphasise that information richness depends on the medium's ability to provide instant feedback while clearly conveying verbal and non-verbal cues. An inappropriate choice of communication tool may fail to deliver the intended message to stakeholders, whereas a suitable medium ensures clarity and effectiveness. Media richness and information richness are therefore interdependent, with

a medium considered rich if it can accommodate multiple forms of content; text, audio, and visuals simultaneously.

4.4.1 Characteristics of MRT

Various authors have extensively discussed the characteristics of MRT as a theoretical framework for selecting appropriate media when conveying information to external stakeholders. According to Ishii, Lyons and Carr (2019:125), Bauer (2010:59), Russ, Daft and Lengel (1990), Daft, Lengel, and Trevino (1987), and Daft and Lengel (1984), MRT is a communication theory that identifies four key characteristics that determine the richness of a communication medium. These characteristics include immediacy of feedback, multiplicity of cues, variety of language, and personal focus. The following subsections will provide a detailed discussion of each of these characteristics.

4.4.1.1 Immediacy of feedback

MRT explains immediacy of feedback as referring to the extent to which a communication tool enables both the sender and the receiver to obtain prompt reactions to the messages shared (Daft & Lengel 1984). Drew (2021) argues that interactive media are inherently richer than non-interactive media in facilitating feedback. Similarly, Liao and Teng (2018:11) highlight that the rapidity with which content is transmitted and received enhances the engagement of communication.

In other words, media with interactive capabilities accelerate the feedback process, allowing stakeholders to participate actively in the conversation and increasing their satisfaction. Within the context of this study, feedback is particularly significant, as taxpayers expect to be acknowledged and heard. Understanding the role of feedback enabled the researcher to determine how it contributes to building and sustaining relationships through social media communication.

4.4.1.2 Multiplicity of cues

The second characteristic of MRT is the multiplicity of cues, which refers to the ability of a medium to convey information through various channels (Daft & Lengel, 1984). Drew (2021) further explains that rich media are capable of transmitting messages comprising text, visuals, and audio. Similarly, Liao and Teng (2018:11) note that rich media offer multiple channels for information dissemination.

A medium that employs various cues enhances stakeholders' comprehension, as messages are reinforced through complementary text, audio, and visual components. This integration reduces the likelihood of repetitive queries or misunderstandings. This characteristic provides an essential basis for investigating how RSL utilises the multiplicity of cues when sharing information with taxpayers, to strengthen relationships and improve communication effectiveness.

4.4.1.3 Language variety

The third characteristic of the MRT is language variety, which can be either verbal (spoken or written) or non-verbal (cues and symbols) to effectively communicate a message and convey the intended meaning (Daft & Lengel 1984). According to Drew (2021) and Liao and Teng (2018:12), rich media have the capacity to transmit messages composed of words, symbols, and signs, allowing for the full meaning embedded in the message to be conveyed. This implies that verbal and non-verbal elements complement each other, providing stakeholders with the flexibility to select the mode of communication that best meets their needs.

It is argued that the use of complementary messaging is essential for enabling the RSL to deliver clear, effective communication that fosters understanding, trust, and stronger stakeholder relationships. Through the utilisation of social media platforms, this study aimed to determine whether RSL employs a variety of linguistic forms to enhance communication and support relationship-building with its taxpayers.

4.4.1.4 Personal focus

The fourth characteristic of MRT is personal focus, which refers to the use of personalised messages that convey emotions and individual sentiments in communication (Trevino, Lengel & Daft 1987). Drew (2021) argues that messages tailored to the recipient are more appealing, and media capable of delivering such personalised content are considered rich media.

Similarly, Liao and Teng (2018:12) note that rich media enables communicators to share information with recipients in a manner that is sensitive to their specific circumstances or situations. This form of communication fosters a sense of value among stakeholders, increasing their commitment to the organisation. In the context of this study, the personal focus characteristic is particularly relevant, as making stakeholders feel valued is a critical component in building and sustaining long-term relationships.

4.4.2 Critique of MRT

Park, Chung and Lee (2012) support the MRT by asserting that people prefer Facebook as a communication platform due to its ease of navigation, interactive features, and the capacity to deliver messages in multiple formats. However, alternative perspectives challenge this view. Hornung (2015:8) argues that the choice of media is influenced primarily by the nature of use whether personal or professional, rather than the richness of the media itself. Furthermore, Hornung (2015:9) suggests that some scholars attribute media usage to external factors rather than the inherent richness of the platform. Similarly, Ishii, Lyons, and Carr (2019:128) contend that communicators often disregard MRT's principle of matching media richness to task ambiguity, implying that stakeholders' media choices are guided more by personal preferences and external influences than by theoretical considerations.

Manoharan and McQuiston (2018:126) highlight further criticisms of MRT, noting that Cai and Jun (2015) argue the theory relies on a fixed classification of media. Given the

evolving landscape of digital platforms, some media may be rich in certain contexts while others are less so, potentially excluding stakeholders who do not engage with the organisation's selected medium.

While these critiques highlight limitations of MRT, they do not provide a clear framework for evaluating the relationships that organisations can establish with their stakeholders, nor do they offer guidance on the optimal selection of communication media or message design. Despite these limitations, MRT remains relevant to this study due to its robust characteristics, which provide a structured approach to analysing how organisations select media to communicate with stakeholders. The following section discusses the application of MRT in the context of this study.

4.4.3 *Application of MRT in the context of this study*

MRT identifies four key characteristics that define the richness of a communication medium. The adoption of MRT in this study provided a framework for guiding the research questions, particularly in understanding RSL's selection of media for external communication. Given that the study focuses on social media as a tool for engaging external stakeholders, fostering dialogue, and establishing relationships, the characteristic of immediate feedback was examined to gain insight into how RSL utilises social media for responsive and interactive communication.

Additionally, the theory was applied to assess the multiplicity of cues and the language variety employed on social media platforms. This analysis aimed to determine whether RSL considers these characteristics in its communication strategy to facilitate meaningful dialogue and strengthen relationships with stakeholders. By focusing on these aspects, MRT provides a useful lens for evaluating the use of social media in achieving interactive and relationship-oriented communication objectives.

4.5 Theoretical criteria

The theoretical criteria presented in the table below are grounded in the three theories applied in this study; DT (Kent & Taylor, 1998), RMT (Ledingham & Bruning 1998), and MRT (Daft & Lengel 1984). These theories provide a conceptual lens through which the study sought to explain how RSL uses social media to facilitate dialogue and establish relationships with taxpayers.

The dimensions and principles outlined in the table served as the theoretical criteria for this study, guiding the investigation into whether RSL adheres to these theoretical constructs in its social media communication. The selected dimensions of relationship management assisted in evaluating how RSL implements strategies to foster and maintain relationships with taxpayers.

Furthermore, the focus on dialogue principles allows for an assessment of how interactive communication is facilitated through social media, while the characteristics of MRT provide insight into RSL's choice of platforms and their suitability for supporting dialogue and relationship building. Table 4.1 presents the theoretical criteria that underpinned this study and served as the foundation for the development of the research instruments used to measure and evaluate RSL's social media practices.

Table 4:1 Theoretical criteria for the use of social media to establish dialogue and build stakeholder relationships

Theory	Theoretical criterion	Explanation and relevance	Source
Dialogic Theory	Mutuality	In order for dialogue to exist, both parties in a relationship should establish a common understanding on issues that affect both of them. Constant communication and collaboration necessitates for solid relations	Kent and Taylor (2021:3)

Theory	Theoretical criterion	Explanation and relevance	Source
	Commitment	Commitment as a principle of dialogue in dialogue advocates for organisation's openness to exchange ideas with external stakeholders considering that it is beneficial to put the benefits of the relationship first without focusing on winning in a dialogue	Kent and Taylor (2002); Parackal (2016)
	Propinquity	The principle is about making consultations with stakeholders on issues that affect so that they raise their views and to ensure that stakeholders know the organisation's undertakings which paves for regular communication	Anderson et al. (2016)
	Dialogic loop	The principle is about two-way open communication in which both parties are free to communicate and get feedback while also seeking clarifications where needed and this open two-way communication keeps the dialogue going. Two-way communication keeps dialogue flowing.	Kent and Taylor (2002); Ward (2013)
	Usefulness of information	For the dialogue to thrive between the organisation and its external stakeholders, useful and up-to-date information is necessary keep interaction	Ward (2013:11)
	Ease of interface	Communication tools play an important role in ensuring that messages reach the intended stakeholders therefore, the use of platforms that are easy to navigate and accessible gets the dialogue flowing.	Ward (2013:12).
Relationship Management Theory	Trust	In establishing relationships, it is crucial to be willing to interact openly, and the dimension advocates for integrity, dependability, and competence. The	Ki (2007:5)

Theory	Theoretical criterion	Explanation and relevance	Source
		emphasis on trust is the confidence that the other party is honest, reliable, and can deliver as per the promises made	
	Satisfaction	The dimension focuses on the degree to which both parties in a relationship are happy with each other and the relationship is fulfilling to both parties	Ki (2007:5)
Media Richness Theory	Immediacy feedback	The characteristic is on the media's ability to provide immediate reactions and instant feedback on communication, which makes it more engaging	Daft and Lengel (1984); Drew (2021); Liao and Teng (2018:11)
	Multiplicity of cues	The emphasis is put on the media's capability of information that can be shared in different formats, ranging from text, audio, and visuals	Drew (2021)
	Variety of language	The media that is regarded as rich media that can share information using a variety of languages and this can be in the form of words, signs, and symbols, and often verbal complements nonverbal for stakeholders to make their choices on communication	Daft and Lengel (1984); Drew (2021); Liao and Teng (2018).

The reviewed theoretical frameworks, particularly dialogic communication theory, relationship management theory, and media richness theory, collectively highlight key constructs such as engagement, trust, responsiveness, and communication effectiveness. Central to these is the concept of the dialogic loop, which emphasises two-way communication and the importance of speed of feedback (immediacy) in fostering meaningful interactions. Relationship management theory further underscores trust and long-term relationship building as critical outcomes of sustained communication, while media richness theory draws attention to the capacity of digital platforms to convey timely and interactive messages. In the context of this study, these theoretical constructs inform

the empirical analysis by guiding the examination of how the RSL utilises social media to enhance stakeholder engagement, build trust, and ensure accessible and responsive communication. These constructs are operationalised through key analytic dimensions, including user engagement, trust in social media content, responsiveness (immediacy of feedback), and platform usability.

4.6 Conclusion

This chapter examined the theories that formed the theoretical foundation of this study. The study aimed to explore the extent to which some of the theoretical aspects of the theories are applied by RSL in its social media communication.

It aimed to determine the extent to which the following are evident; whether the principles of DT are notable in RSL's communication with taxpayers, if the RMT is employed to meet the key relationship dimensions needed for establishing and maintaining stakeholder relationships; and finally, to evaluate if the RSL's communication channels aligns with MRT to determine if the chosen platforms align with the concept of media richness. The next chapter discusses the research methodology that was followed to explore these aspects.

CHAPTER 5: RESEARCH METHODOLOGY

5.1 Introduction

This chapter discusses the research paradigms and methodology employed to explore and describe the use of social media at RSL for external organisational communication. Methodology is described as the systematic application of scientific methods that enable a researcher to obtain relevant knowledge and insights (Kushwaha, Mishra, Srivastava, & Tiwari 2024; Mwange, Chiseyeng'i, Matoka & David 2023; Pandey & Pandey 2015:8).

The study adopted a mixed-methods research design, combining quantitative and qualitative methods. A quantitative approach was used to collect data from RSL's taxpayers, while qualitative methods were employed to gather insights from staff. This approach was selected to address the limitations inherent in using either method independently (Lund 2012:155).

Qualitative methods, while valuable for capturing depth and context, are prone to bias due to the subjective nature of probing questions. Conversely, quantitative methods could provide statistical generalisability but often neglect the 'why' questions necessary for understanding underlying phenomena (Da-Costa, 2021:170). By integrating both approaches, the mixed-methods design offers richer, more comprehensive insights, producing both statistical evidence and contextual understanding.

The chapter begins with a discussion of research paradigms and their relevance to the study. Specifically, it elaborates on the positivist and interpretivist paradigms, which were adopted to guide the research process. These paradigms were selected because they provide a philosophical and methodological framework to address both measurable patterns and deeper stakeholder perspectives. The chapter also explores inductive and deductive reasoning and their relevance to the study's design and analysis.

Furthermore, the chapter details the research design and the concept of triangulation, highlighting how the quantitative and qualitative approaches complement each other. It provides a discussion of the study population, including the target population, accessible population, and units of analysis. Sampling procedures, including random and purposive sampling methods, are also addressed.

Additionally, the chapter outlines the data collection methods and techniques, as well as the procedures for analysing both quantitative and qualitative data. Finally, it addresses the study's limitations and ethical considerations, ensuring that research practices adhered to the highest standards of rigor and integrity.

5.2 Research paradigms

Lukenchuk (2025), Pretorius (2024) and Kivunja and Kuyini (2017:26) describe a paradigm as a research culture comprising a set of beliefs, values, and assumptions shared by a community of researchers regarding the nature of, and approaches to, conducting research. A paradigm also reflects the researcher's philosophical stance toward the phenomenon under investigation (Kivunja & Kuyini 2017:26).

According to Park, Konge, and Artino (2020:690), a research paradigm can be described using four fundamental elements; methodology, ontology, axiology, and epistemology. Kivunja and Kuyini (2017:27) further emphasise that understanding these elements is crucial, as they embody the underlying assumptions, concepts, standards, and principles of each paradigm. In this study, both the positivist and interpretivist paradigms were adopted, based on their alignment with the research objectives.

The positivist paradigm was selected for its emphasis on the objective interpretation of data. It supports a quantitative approach, allowing information collected from RSL's external stakeholders, specifically the taxpayer community, to be presented numerically. This approach aligns with Nickerson (2023) assertion that positivism is well-suited for

quantitative data because it relies on experimental and systematic methods to draw conclusions.

Conversely, the interpretivist paradigm was adopted to address the 'why' and 'how' questions of the study, which are best explored through qualitative methods. As Alharahsheh and Pius (2020:41) note, interpretivism prioritises context-specific variables to generate rich, in-depth insights into social phenomena. The following sub-sections provide a detailed discussion of the two paradigms adopted in this study, highlighting their relevance to the research design and objectives.

5.2.1 Positivist paradigm

This paradigm seeks to understand *a priori* assumptions, often expressed quantitatively, by carefully examining the relationships between variables. Its main objective is to establish causal or explanatory linkages that can be used to predict and control the phenomenon under study (Park *et al.* 2020:690). According to Park *et al.* (2020:690), positivism is not mediated by human senses and operates under immutable laws; as a result, neither the researcher nor the respondent can influence the outcomes. Positivism is realist in orientation, aiming to understand the social world in a manner analogous to the natural world.

There is a cause-and-effect relationship between phenomena in nature, and once this relationship is established, future events can be predicted with certainty (Rehman & Alharthi 2016:53). As already mentioned, a research paradigm is guided by four core assumptions; ontology, epistemology, axiology, and methodology which collectively shape its perspective. Park *et al.* (2020:691) explain that from an ontological standpoint, positivism assumes that there is a single, concrete reality that can be known, distinguished, and measured. Alharahsheh and Pius (2020:41) further note that this paradigm is rooted in the belief that a single reality exists, while Aliyu, Singhry, Adamu, and Abubakar (2015:3) affirm that this perspective emphasises objectivity and truth, asserting that reality is constant, measurable, and generalisable. Since positivism is

founded on the basis that reality is constant, and results are measurable, this enabled the researcher to generalise the study participant's views to the broader RSL taxpaying community.

Epistemologically, positivism focuses on the reasoning behind decisions and the relationship between the researcher and the knowledge generated (Hiller 2016:100). Researchers are expected to observe phenomena as independent, detached observers without interfering or altering what is being studied (Rehman & Alharthi 2016:53). Park *et al.* (2020:691) further assert that knowledge must be generated objectively, without the influence of the researcher's or participant's values.

From an axiological perspective, positivism prioritises objectivity over subjective experience in the pursuit of truth (Alharahsheh & Pius 2020:43; Park *et al.* 2020:691). Researchers are required to minimise interaction during data collection to avoid influencing results. Methodologically, positivist research relies on quantitative methods, often experimental, to gather and analyse data systematically. Variables are controlled and environments are managed to ensure reliability and validity (Park *et al.* 2020:691). Tubey, Rotich and Bengat (2015:226) note that due to its deductive nature, positivism supports quantitative techniques. Its realist ontology and empiricist epistemology demand a detached, objective approach focused on measuring variables and testing hypotheses within broader causal frameworks. Deductive reasoning, fundamental to quantitative research, underpins the logic of this paradigm.

Overall, positivist research is founded on empirical evidence, allowing conclusions to be generalised to larger populations or contexts in certain cases (Park *et al.* 2020:692). Positivism is particularly applicable to this study, because a quantitative approach was employed to assess the perceptions of RSL's taxpayers regarding their use of social media. In the context of this study, the researcher was an independent observer, as the research assistant was engaged to collect both quantitative and qualitative data. The self-administered questionnaires were distributed to the taxpayers, and were collected once the participants indicated they had completed the form. As for the qualitative data, the

assistant also conducted the interviews. The following subsection discusses the interpretivist paradigm, which was also adopted in this study.

5.2.2 Interpretivism

The interpretivist approach, according to Alharahsheh and Pius (2020:41), emerged as a result of subjective positivism criticism. The authors go on to say that it focuses more on context-specific variables and elements and treats people differently from physical events in order to incorporate richness in the insights gained (Alharahsheh & Pius 2020:41). Pervin and Mokhtar (2022:423) add that this approach places a strong emphasis on a person's personality and involvement in social and cultural life.

Interpretivism, which deals with interpretation and understanding, is one of the three versions of the paradigm utilising biblical materials in philosophy (Alharahsheh & Pius, 2020:42). Another variation, according to Alharahsheh and Pius (2020:42), is phenomenology, which is concerned with the realities as experienced personally. The last variation, as identified by Alharahsheh and Pius (2020:42), is symbolic interactionism and it considers symbols as social objects that contribute to shared meaning. On the basis of this thought, it is considered that symbols offer tools for supporting the building of reality (Alharahsheh & Pius 2020:42).

It is therefore argued that the three variations cannot be completely ruled out while conducting a qualitative study since they may have an impact on the outcome either directly or indirectly. It is evident that the results of interpretivist research are greatly influenced by the three variants. Similar to positivism, interpretivism has four assumptions; and ontology, epistemology, axiology, and method are discussed below.

The interpretivist approach to ontology holds that reality is viewed through intersubjectivity, taking meanings into account, and having a grasp of social and experiential factors in the research (Alharahsheh & Pius 2020:42). The interpretivist method, from an

ontological perspective, favours investigating phenomena in their natural and surrounding contexts (Chilisa & Kawulich 2018:10).

Considering that people cannot be separated from their knowledge, the interpretivist approach's epistemology component focuses on establishing a clear connection between the researcher and the study subject (Alharahsheh & Pius 2020:42). As a result, knowledge is rebuilt and renewed since, according to an epistemological perspective, issues concerning the knowledge of the phenomena under investigation and the acceptance of the truth within the context of nature cannot be changed or removed (Yanow 2014).

The axiology approach dwells on the principles that guide interpretivist research because the researcher is an integral component of the subject being studied, cannot be separated from it, and it will therefore be subjective. Social inquiry is value-bound and value-laden because reality is mind-constructed, mind-dependent, and knowledge is subjective (Chilisa & Kawulich 2018:10; Tubey *et al.* 2015:226). This means that the researcher's interpretation of the results and the participant's background knowledge of the phenomenon are both influenced by the researcher's values (Tubey *et al.* 2015:226).

Interpretivist research focuses on the whole complexity of human notion as the situation develops (Alharahsheh & Pius 2020:42). Furthermore, Park *et al.* (2020:691) add that qualitative research uses data collection techniques that are context sensitive and permit real conversations from insiders' views. This indicates that the approach enables the researcher to amass rich, in-depth, and descriptive data by promoting participants' open communication and understanding in the researcher's quest for understanding a phenomenon that the participant has encountered.

Based on the discussion above, it is argued that interpretivism is a philosophical research strategy that emphasises the importance of interpreting the subjective experiences and meanings that people attach to their social surroundings (Tubey *et al.* 2015:226). The paradigm was applicable to this study because a qualitative approach was used in the

study to obtain the perceptions of RSL staff on their use of social media and it assisted the researcher to get a deeper understanding on the uses of social media by the staff.

Taking into account the benefits that are brought by each paradigm into the study to fill any gaps that could have arisen, this study embraced both the positivist and interpretivist paradigms. While interpretivism investigates behaviour through interaction, positivism relies on numbers. If the former ignores the participants' feelings and perceptions, it is necessary to use both approaches. Both these approaches assisted the researcher, as positivism relies on an objective interpretation of findings which are presented statistically, while the interpretivism follows the subjective perspective as views are incorporated (Park *et al.* 2020:691). The next section explored the research approach that was applied to this study.

5.3 Research approach

This study adopted a mixed-methods research design, integrating both qualitative and quantitative research approaches. Sato (2022:2) defines mixed-methods research as a methodology that combines quantitative and qualitative techniques across various phases, including data collection, analysis, and presentation. Similarly, Hameed (2022:11) and Caruth (2013:112) argue that combining both methods allows them to complement each other, providing a more comprehensive understanding of the phenomenon under investigation. Seawright (2016:3) and Lund (2012:155) further note that integrating qualitative and quantitative methods enables researchers to address the limitations inherent in relying on a single research approach.

A mixed-methods research design is particularly effective in generating robust empirical data, ensuring that findings are both reliable and well-substantiated (Sato 2022:2; Flick 2018:29). Nair and Prem (2020:45) highlight that this approach can be used to validate data, clarify findings, build and test theories, or generalise results derived from multiple methods. Moreover, Da Costa (2021:170) contends that mixed-methods research

mitigates the weaknesses and biases associated with individual approaches, producing richer insights and higher-quality data.

The decision to employ a mixed-methods design in this study was driven by the need to collect data using multiple methods and diverse sources to gain a holistic understanding of the research problem. Specifically, the combination of these methods facilitated an in-depth exploration of taxpayers' perceptions regarding social media use, while also examining staff perspectives on how RSL utilises social media to foster dialogue and build relationships.

Quantitative data were collected through questionnaires administered to a large sample of taxpayers, and the results were presented using statistical tools, including graphs and tables. Qualitative data were obtained through in-depth interviews with staff, with findings analysed thematically. The subsequent section outlines the specific qualitative and quantitative approaches employed within the mixed-methods design.

5.3.1 Quantitative research

The quantitative research approach primarily focuses on numerical data. Nair and Prem (2020:45) and Williamset *al.* (2021:3) describe it as a method in which collected data are coded, expressed statistically, and easily processed using computer software. Similarly, Mun (2021:25), Maree and Pietersen (2012:145), and Van Wyk (2010:89) explain that quantitative research is a logical and unbiased approach that utilises statistical data from a defined target population, producing results that represent the perceptions of that population.

In addition, Kandel (2020:2) and Anas and Ishaq (2022:90) note that quantitative research is systematic, objective, and product-focused; it seeks to measure the diversity of a given phenomenon, offering reliable findings that can be shared and compared across studies.

Quantitative research often begins by defining differences between individuals in terms of basic variables that apply universally, while recognising that different people may exhibit varying levels of these variables (Cropley 2023:7; Kandel 2020:3). Creswell (2014:4) further asserts that this approach examines relationships among variables to test objective theories. Williams *et al.* (2021:3) highlight that quantitative research can measure duration, frequency, and causality, as well as predict outcomes. Moreover, statistical objectivity, inclusivity, and extensiveness are core principles that underpin the approach, allowing researchers to reveal measurable realities through computation and analysis (Ali 2021:3).

In this study, the quantitative approach was operationalised through a semi-structured questionnaire designed to capture the opinions and perceptions of RSL external stakeholders, specifically the taxpaying community, regarding the use of social media as an organisational communication tool for fostering dialogue and building relationships.

Overall, the quantitative approach provides objective, reliable, and generalisable findings that can inform decision-making and contribute to the development of scientific knowledge (Rana, Gutierrez & Oldroyd 2021:3). The researcher selected a sample from the broader population to gather taxpayer perceptions on the role of social media in facilitating dialogue and relationship building. The following subsection discusses qualitative research; another approach employed in this study.

5.3.2 Qualitative research

Qualitative research is a continuous process aimed at understanding the phenomenon under investigation. According to Hameed (2022:11) and Aspers and Corte (2019:139), this approach seeks to explore the subject in depth, capturing the complexity of human experiences. Cropley (2023:9) further elaborates that the core premise of qualitative research is the subjectivity of reality; individuals construct their own unique understandings of the world based on their interactions with it.

Similarly, Anas and Ishaq (2022:90) and Hameed (2022:3) emphasise that qualitative research aims not only to describe how things are but also to explore why they are that way, including understanding participants' thoughts, feelings, and expressions. Akanle (2023:3) posits that qualitative research involves collecting and analysing non-numerical data to gain a contextual understanding of the research focus. Based on these perspectives, qualitative research can be understood as a method through which researchers seek to comprehend the stakeholders they study using interviews, observations, focus groups, surveys, and secondary data sources.

This approach, as highlighted by Anas and Ishaq (2022:3) and Nair and Prem (2020:45), is particularly useful for understanding individuals' beliefs, personal experiences, and narratives through their behaviours, attitudes, and interactions. By examining phenomena in natural settings, qualitative research aims to generate new knowledge and uncover nuanced insights (O'Dwyer & Bernauer 2013:5).

Kandel (2020:2) notes that this method involves observing what participants say and do, followed by a systematic analysis and interpretation of the data. Furthermore, Akanle (2023:3), Ugwu and EzeVa (2023:20), Kandel (2020:2), and Stavradi and Plakoyiannaki (2022:2) argue that qualitative research provides rich, in-depth data that facilitates new insights and enhances understanding of how human experiences and meanings manifest in their natural context.

Rahman (2022:2) and Montoya (2022:5) assert that qualitative research highlights the subjective meanings, actions, and contextual realities of participants through questions that are difficult to address quantitatively. Stavradi and Plakoyiannaki (2022:2) further argue that complex, individualised, and dynamic phenomena are best captured through qualitative methods. Therefore, the primary purpose of qualitative research is to explore the participants' perceptions of the phenomenon under study.

In addition, qualitative research allows for the discovery of novel insights through direct engagement with participants (Nardi 2016:17; Daymon & Holloway 2011:7). Creswell

(2014:4) describes it as a method for examining and understanding the meanings that individuals or groups attach to social or human problems. Despite its strengths, the approach has faced criticism, particularly from quantitative researchers, for its limited generalisability due to smaller sample sizes (Cronholm & Hjalmarsson 2011:86). Nevertheless, qualitative research is invaluable for understanding complex social phenomena and generating rich, detailed data.

In this study, qualitative research was conducted through in-depth semi-structured interviews with officials from RSL. This approach allowed the researcher to gain a comprehensive understanding of how RSL uses social media to create dialogue and build relationships with taxpayers. The interviews enabled probing into the ways dialogue is facilitated to foster engagement and strengthen relationships within the taxpayer community. The following subsection discusses the research triangulation design employed in this study.

5.3.3 Triangulation

Noble and Heale (2019:67), Tonkin-Crine *et al.* (2015), and Heale and Forbes (2013:98) describe triangulation as a process aimed at enhancing the credibility and validity of a study. Bans-Akutey and Tiimubin (2021:2), along with Noble and Heale (2019:67), further note that research triangulation primarily serves to validate research outcomes and can enrich a study by incorporating multiple datasets to explore different aspects of the phenomenon under investigation.

It is important to distinguish triangulation from mixed methods research design. While mixed methods is a broader research design, combining quantitative and qualitative approaches to answer research questions, triangulation is a tool within mixed methods research to enhance validity and to corroborate findings (Bans-Akutey & Tiimubin 2021:2). In this regard, triangulation supports the validation of quantitative findings and the credibility of qualitative insights by allowing for comparison and convergence across different data sources.

Heale and Forbes (2013:98) assert that the purpose of triangulation is to increase confidence in research results by confirming the findings through multiple approaches. They argue that integrating results from diverse methods provides a more comprehensive understanding of the phenomenon than relying on a single approach. As highlighted, triangulation plays a critical role in this study by reinforcing the rigour and credibility of the findings. In this study, triangulation was achieved by using different data collection tools to ensure that the researcher could corroborate the findings from both the taxpayers and staff. The quantitative data provided measurable patterns and trends regarding taxpayers' perceptions of social media use, while the qualitative data offered in-depth insights into staff experiences and perspectives on stakeholder engagement and dialogue.

The findings from both datasets were analysed independently and later integrated during the interpretation phase in line with the convergent parallel design. This process allowed the researcher to compare, contrast, and corroborate the results, thereby strengthening the validity of the quantitative findings and the credibility of the qualitative insights. Through this approach, triangulation contributed to a more comprehensive and analytical understanding of how social media is used for external organisational communication at RSL.

5.4 Research design

Research design, as described by Hunziker and Blankenagel (2021) and Khanday and Khanam (2019:367), is a structured framework of methodologies and techniques selected by a researcher to logically combine various components of a study in order to effectively address the research problem.

Godwill (2015:48), Kuada (2012:49) and Kumar (2011:94), further describe research design as a technical plan, structure, and strategy of inquiry aimed at obtaining accurate answers to research questions. Similarly, Creswell (2014:12) emphasises that research design provides direction by guiding the type of inquiry, whether qualitative, quantitative, or mixed methods. Pandey *et al.* (2015:120) add that a well-designed research plan

reduces bias, enhances the reliability of information, and minimises experimental errors. Taken together, these perspectives highlight the necessity for researchers to adopt a clear and comprehensive plan to guide their investigations.

In this study, a convergent parallel design, a type of mixed-methods approach, was adopted. This design involved the simultaneous collection of quantitative and qualitative data, followed by an independent analysis of each dataset, and finally, merging the results during interpretation (Demir *et al.* 2018:123; Creswell *et al.* 2011:388). Razali *et al.* (2019:41) as well as Demir *et al.* (2018:123) note that researchers frequently adopt this design because it allows for a comprehensive analysis of the phenomenon by integrating both qualitative and quantitative findings, thereby enabling a better understanding of relationships among variables.

The rationale for adopting the convergent parallel design in this study was to build a strong, coherent narrative and derive richer, in-depth insights into the research topic (Creswell *et al.* 2018:123; Demir *et al.* 2018:124). Qualitative data were collected from RSL staff, while quantitative data were obtained from external stakeholders, specifically the taxpayer community. Although each dataset was analysed separately, the findings were interpreted together to provide a holistic understanding of the use of social media for external organisational communication. This design thus facilitated a nuanced comprehension of the stakeholders' perceptions and experiences. The following section discusses the data collection methods employed in this study.

5.5 Data collection methods

Data collection refers to the systematic process of gathering information to gain insights into a research problem (Taherdoost, 2021:10). In this study, the researcher employed both questionnaires and in-depth interviews as methods for data collection. The following sections provide a detailed discussion of questionnaires as a data collection instrument.

5.5.1 Questionnaires

Young (2015:4) and Roopa and Satya (2012:273) describe questionnaires as written instruments that provide participants with a set of questions or statements, allowing them to indicate responses and express opinions. Taherdoost (2022:8) further highlights that questionnaires are essential tools in research as they enable the collection of relevant data on the topic under investigation.

Questionnaires are particularly valuable due to their efficiency, standardisation, objectivity, and capacity to gather both quantitative and qualitative information (Roopa & Satya 2012:273). They contribute to improving the validity and reliability of study findings and allow researchers to gain insights into various phenomena, thereby supporting well-informed conclusions. In this study, the questionnaire was instrumental to ensure standardising the questions posed to the participants.

The participants were approached at RSL service points while waiting for services. A systematic sampling technique was employed, whereby every third individual in the queue was selected for participation (Hayes 2022). This procedure was repeated over a period of at least five consecutive days to achieve the required sample size of 240 participants. Prior to participation, the participants were briefed on the objectives of the study, and informed consent was requested and obtained from them. The next section will discuss the use of semi-structured questionnaires.

5.5.1.1 Semi-structured questionnaire

Morse and Field (2013:76) argue that semi-structured questionnaires allow participants to articulate their views in their own terms while fostering a conversational atmosphere during responses. In this study, a semi-structured questionnaire was employed to collect information from RSL's taxpayers for the quantitative component (see Appendix 7).

Marcucci, Sanchis, Ciarapica, and Bevilacqua (2022:1858) note that semi-structured questionnaires are advantageous because they enable the collection of both qualitative and quantitative data. Furthermore, as the participants completed the questionnaire independently, without observation by the researcher, potential bias and undue influence were minimised (Healy *et al.* 2018:1). Administering questionnaires in this manner helped ensure that the data reflected the stakeholders' authentic responses.

Semi-structured questionnaires typically include a combination of closed-ended questions (e.g. multiple-choice) and open-ended questions (e.g. short answer or essay), often accompanied by prompts or probes to encourage more detailed responses. This design allows researchers to collect structured quantitative data while retaining the flexibility to explore nuanced qualitative insights. Accordingly, semi-structured questionnaires are an effective instrument for gathering comprehensive information in a standardised yet flexible format.

In this study, the questionnaire aimed to obtain specific information from taxpayers to inform the development of social media communication process for RSL's engagement with stakeholders and the creation of dialogue. This approach also allowed the researcher to capture perspectives that internal stakeholders might not provide. The questionnaire was structured into five sections. Section A captured demographic information used to categorise participants. Section B examined stakeholders' social media usage and familiarity with different platforms. Section C addressed social media and dialogue in relation to RQ3, focusing on perceptions of social media as a tool for interactive communication. Section D responded to RQ4 by exploring the role of social media in relationship building with external stakeholders. Finally, Section E addressed RQ5 and examined stakeholders' perceptions of RSL's use of social media in meeting their communication needs.

A five-point Likert scale was employed in sections, with options reflecting varying degrees of importance (McLeod 2023). This scale was selected because it facilitates statistical analysis of responses, saves time, and allows participants to provide neutral positions

without forcing extreme choices (LaMarca 2011). The researcher engaged a statistician to check that the tool was dependable to provide the results. Prior to full implementation, a pilot study for 10 taxpayers was conducted at the RSL Service Centre in Maseru to identify potential challenges and make necessary adjustments (Cleave 2021). The next subsection discusses in-depth interviews as an additional data collection tool used in this study.

Table 5.1 illustrates how the key theoretical constructs have been operationalised and measured in this study. It maps each construct to its theoretical origin, to the relevant questionnaire section and representative items, and to the corresponding interview questions. This operationalisation table ensures transparency in how abstract theoretical concepts were translated into measurable and explorable indicators across both data collection instruments.

Table 5.1: Operationalisation of key theoretical constructs

Construct	Definition	Theoretical source	Questionnaire section & representative items	Interview questions
Social media use: <ul style="list-style-type: none"> • awareness, frequency, duration, preference, and familiarity 	The extent to which stakeholders access, interact with, and consume content on social media platforms	Media Richness Theory (MRT) — Daft & Lengel (1986)	Section B (Items 5–15): platform awareness, frequency and duration of use, preferred platforms, level of familiarity with RSL's social media	IQ2: How does RSL use social media to communicate with external stakeholders?
Dialogic communication: <ul style="list-style-type: none"> • Interactivity, responsiveness, participation, 	Two-way, interactive communication that fosters mutual	Dialogic Theory (DT) — Kent & Taylor (2002); Kent (2017)	Section C (Items 16–30): perceptions of RSL's interactivity, responsiveness,	IQ3: How could RSL use social media to create dialogue with

Construct	Definition	Theoretical source	Questionnaire section & representative items	Interview questions
clarity, mutual understanding	understanding and genuine exchange between an organisation and its stakeholders		invitation to participate, clarity of communication, mutual understanding	external stakeholders?
Relationship building: <ul style="list-style-type: none"> • Trust • Satisfaction • Commitment • Perceived value • feedback 	The process through which sustained, trust-based connections are established and maintained between an organisation and its publics through ongoing communication	Relationship Management Theory (RMT) — Hon & Grunig (1999); Ki (2007); Ledingham (2003)	Section D (Items 31–38): trust, satisfaction, commitment, perceived value of social media in building relationships, feedback opportunities	IQ4: How could RSL use social media to establish relationships with external stakeholders?
Stakeholder perceptions: <ul style="list-style-type: none"> • content quality • responsiveness • multi-format communication • satisfaction 	External stakeholders' overall evaluations of RSL's social media communication in meeting their information and engagement needs	MRT (Daft & Lengel 1986)	Section E (Items 39–48): perceptions of content quality, responsiveness to concerns, multi-format communication, overall satisfaction with RSL's social media use	IQ5: What are external stakeholders' perceptions of RSL's use of social media?
Organisational social media communication: <ul style="list-style-type: none"> • awareness 	The deliberate use of social media platforms by an	MRT (Daft & Lengel 1986)	Sections B–E (composite): awareness of RSL's	IQ1 & IQ2: How does RSL currently use social media? What

Construct	Definition	Theoretical source	Questionnaire section & representative items	Interview questions
<ul style="list-style-type: none"> • engagement • channel preference • accessibility 	organisation for external communication, information dissemination, and stakeholder engagement		platforms, engagement with RSL content, preferred communication channels, accessibility of content	platforms and strategies are employed?

5.5.2 *Semi-structured in-depth interviews*

The study also employed semi-structured in-depth interviews to collect qualitative data from staff at RSL. In-depth interviews are described by Showka and Parveen (2017:3) and Guest *et al.* (2013:113) as extended, face-to-face conversations conducted to achieve specific research objectives. Lim (2024) and Showka and Parveen (2017:4) further note that such interviews typically involve a limited number of participants, allowing researchers to gain a detailed and nuanced understanding of the phenomenon under investigation.

In addition, Magaldi and Berler (2020) note that semi-structured interviews are exploratory in nature and are guided by a framework aligned with the research questions and main topics. This method of data collection, which relies heavily on open-ended questions, has been praised for its flexibility to adapt or modify questions and include a follow-up during the interview process to suit the context, thus enhancing interaction and engagement with the participant (George 2022; Ashfaq 2016).

Furthermore, Ruslin, Mashuri, Abdul Rasak, Alhabsyi, and Syam (2022) highlight that semi-structured interviews enable researchers to obtain in-depth information and are

particularly useful in studies that explore individual experiences and personal perspectives. Based on this discussion, in-depth interviews are particularly valuable when the aim is to obtain comprehensive insights into the subject matter.

Face-to-face interviews are also considered essential for building rapport with participants, which facilitates the collection of more authentic and reflective responses (Flick 2009:268). A notable advantage of in-depth interviews is their capacity to generate richer and more detailed information than other data collection methods, such as surveys (Showka & Parveen 2017:3; Morris 2015:5). Overall, in-depth interviews provide individualised data and deeper insights into the study topic, making them a crucial tool for qualitative research.

Semi-structured interviews, in particular, offer flexibility and are well-suited for probing when more detailed responses are required. De Jonckheere and Vaughn (2019:1), Adams (2015:493), and Creswell and Poth (2016:37) note that semi-structured interviews can combine both closed- and open-ended questions, with the option for follow-up queries, allowing researchers to explore responses in greater depth. In this study, semi-structured, face-to-face interviews were conducted to collect primary data from RSL staff, with open-ended questions designed to encourage participants to elaborate on their experiences and perspectives.

5.5.2.1 Interview guide

An interview guide was developed as the primary tool for data collection (see Appendix 8). Prior to conducting the interviews, the researcher sought and obtained permission from RSL senior executives to engage internal participants. Interviews were scheduled at mutually convenient times and locations, with each session lasting approximately 30 minutes. The participants were reminded of their scheduled interview a day prior to the meeting. On the day of the interview, consent forms were provided, and the participants' permission was sought to record the discussions for subsequent transcription.

5.5.3 *Limitations and Justification of Research Design*

This study employed a mixed-methods approach to generate both quantitative breadth and qualitative depth; however, certain design choices presented limitations.

Firstly, the quantitative component utilised a structured questionnaire that was relatively comprehensive in scope. While this enabled the collection of detailed data aligned to the study objectives, the length of the questionnaire may have contributed to respondent fatigue, potentially affecting the accuracy, attentiveness, and completeness of some responses. Furthermore, the collection of 240 responses within a five-day period was ambitious. Although this rapid data collection was necessary to meet project timelines, it may have influenced participation patterns, including the possibility of hurried responses or limited reflection by participants.

Secondly, the qualitative component consisted of 20 semi-structured interview questions conducted within 30-minute sessions. While this structure ensured that all key thematic areas were covered consistently across participants, it may have constrained the depth of probing on certain issues. The relatively high number of questions within a limited timeframe could have reduced opportunities for follow-up questions and deeper exploration of participants' experiences and perceptions.

Despite these limitations, the design choices were guided by the need to balance depth, breadth, and feasibility. The questionnaire's comprehensiveness ensured alignment with the research objectives and facilitated robust quantitative analysis, while the relatively large sample size enhanced the reliability and generalisability of the findings. Similarly, the semi-structured interview format allowed for the collection of rich, contextual insights, even within time constraints, by focusing discussions on key themes relevant to the study.

Overall, while the study acknowledges the potential limitations related to instrument length, data collection timeframe, and depth of qualitative probing, these were mitigated

through careful instrument design and alignment with the study objectives, ensuring that the data collected remained sufficient to address the research questions.

5.6 The population

Leedy and Ormrod (2015:182) and Asiamah *et al.* (2017:1607) argue that a population comprises a largely homogeneous group of individual units that share similar characteristics. Ruane (2016:232) further defines a research population as a collection of units to be studied, which may include individuals, groups, organisations, or locations. From this discussion, it is evident that a population essentially represents the subjects or units that can be investigated in a study.

For the purpose of this study, the population included all RSL staff as well as external stakeholders, specifically the taxpaying community. The primary objective was to examine the use of social media platforms for external organisational communication and to propose social media communication process on how RSL could leverage social media to build relationships through dialogue with taxpayers. The following sub-section discusses the target population of the study.

5.6.1 Target population

Defining the target population, Asiamah *et al.* (2017:1608), Balthazar and Vendrely (2022:92), and Grove *et al.* (2021:411) describe it as a sub-set of the population from which the research findings can be generalised to the larger group. Similarly, Drummond and Reyes (2018:358) define the target population as the individuals who are central to the investigation and to whom the researcher intends to apply the study's outcomes.

For this study, the target population consisted of taxpayers and staff at RSL working in the SPPR and MCE Departments. These departments were selected because their staff are key communicators with external stakeholders or taxpayers and engage with various media platforms, including social media. Taxpayers were drawn from the Maseru Service

Centre, chosen due to the high volume of taxpayers who visit this location to access RSL services. The selected populations are significant because staff rely on the information needs and feedback of taxpayers to facilitate effective dialogue and engagement. A discussion of the accessible population is provided in the following sub-section.

5.6.2 *The accessible population*

The accessible population refers to the sub-set of the target population that the researcher can readily reach and engage with for data collection purposes, thereby facilitating the selection of a relevant sample (Grove & Gray 2021:411; Drummond & Reyes 2018:358; Asiamah *et al.* 2017:1609; Gabay 2016:110). For this study, the accessible population comprised 240 taxpayers who visited the RSL Service Centre in Maseru over the five consecutive days during which the researcher administered the questionnaire. In addition, the accessible population included eight RSL staff purposively selected from the SPPR and MCE.

5.6.3 *Units of analysis*

The unit of analysis refers to the entity or subject that is being studied and is central to the research design (Alsharari 2016:588; Babbie 2013:97; Wagner *et al.* 2012:167; Donley, 2012:89). Donley (2012:89) and Kuada (2012:111) distinguish between four primary types of units of analysis; individuals (e.g. company employees, students), groups (e.g. sports teams), organisations (e.g. schools, churches), and social artefacts (e.g. newspaper articles).

The selection of the unit of analysis is closely linked to the research questions, as it is chosen based on its potential to provide relevant answers (Elo, Kääriäinen, Kanste, Pölkki, Utriainen & Kyngäs 2014:5). Elo *et al.* (2014:5) further emphasise that identifying an appropriate unit of analysis is essential to ensure the quality and relevance of the information collected.

In this study, the units of analysis for the qualitative component were individual staff members within the SPPR and MCE, as interviews were conducted with them. For the quantitative component, the units of analysis were individual taxpayers from the external stakeholder community who accessed services at the Maseru Service Centre, as data were collected through questionnaires. The subsequent section discusses the sampling methods and techniques employed in this study.

5.7 Sampling and sampling techniques

Alvi (2016:11) defines sampling as the process of selecting a sub-set from the entire population. It involves choosing a portion or fraction of the population to participate in a study (Bertail, et al. 2017:97; Ruane 2016:232; Wagner *et al.* 2012:274). According to Habib et al. (2014:29) and Sedgwick (2013:1), sampling methods are broadly categorised into two main types; probability and non-probability sampling, both of which are commonly employed to select participants for research studies.

5.7.1 Inclusion and exclusion

The specific inclusion and exclusion criteria are highlighted in Chapter 1, section 1.10.1. Inclusion criteria refer to the characteristics or key features that determine which individuals are eligible to participate in a study, while exclusion criteria are factors that disqualify individuals from participation (Patino & Ferreira 2018). Hornberger and Rangu (2020:4) note that inclusion criteria outline the specific requirements that must be met for an individual to be considered part of a study population.

For this study, the inclusion criteria for the quantitative component were limited to external stakeholders, specifically members of the taxpaying community who visited the Maseru Service Centre during the data collection period. The participants were required to be over the age of 18, as the country's tax laws do not permit minors to be registered as taxpayers. Participants could be of any gender, while racial or educational background

was not considered, as the study aimed to collect data from all eligible taxpayers visiting the service centre.

For the qualitative component, inclusion was restricted to RSL staff from the SPPR department, as they are directly responsible for communicating RSL initiatives to taxpayer. Additionally, the MCE department was included due to its role in educating the taxpaying community about RSL processes and reminding them of their tax obligations.

Conversely, exclusion criteria identify characteristics that disqualify potential participants (Hornberger & Rangu 2020:4). For the quantitative component, individuals over the age of 70 were excluded, as they may have faced difficulties in self-administered questionnaires and are mainly pensioners. For the qualitative data, staff outside the identified departments were excluded as they do not engage with taxpayers in their routine responsibilities. Careful consideration of inclusion and exclusion criteria is essential to ensure that the selected participants are appropriate for the research objectives. The sampling methods employed to select these participants are discussed in the following subsection.

5.7.2 Sampling methods

Sampling methods are broadly classified into two types; probability (systematic selection) and non-probability (purposive) sampling. This study employed both approaches, and the specific methods used to recruit participants are explained below.

According to Alvi (2016:11), the process of selecting participants from the target population is referred to as a sampling method. Probability sampling, sometimes called random sampling, provides each member of the population with an equal chance of being selected to participate in the study (Habib *et al.* 2014:30). This approach ensures that the selected sample can be representative of the entire population (Fricker 2008:198; Kielmann, Cataldo & Seeley *et al.* 2012:19). For the quantitative method, probability sampling, specifically systematic sampling was used. The participants were selected

using a systematic random sampling approach, whereby every third taxpayer queuing for services at the RSL Maseru Service Centre was included in the sample. A total of 240 taxpayers were chosen, to administer at least 48 questionnaires per day over five consecutive days to achieve the target sample size.

Non-probability sampling, often referred to as purposive sampling, is typically used in qualitative research. Here, the selection of participants is discretionary and guided by the researcher's judgment (Cohen, Manion & Morrison 2018:225). As noted by Cohen *et al.* (2018:21) and Alvi (2016:14), the findings from a non-probability sample cannot be generalised to the wider population and are only representative of the selected participants.

In this study, purposive sampling (non-probability random sampling) was used to select eight RSL officers from the SPPR and MCE departments. These officers were interviewed because they regularly engage with taxpayers and were conveniently selected based on their availability during the data collection period. By combining probability and non-probability sampling, the study was able to capture both a representative sample of taxpayers and in-depth insights from key RSL personnel directly involved in stakeholder communication.

5.7.3 Systematic random sampling

According to Bhardwaj (2019:159) and Finch (2013:6), simple random sampling is a probability-based sampling method commonly employed in quantitative research, whereby participants are selected entirely at random and solely by chance. Noor, *et al.* (2022:78); Bertram and Christiansen (2015:60), and Kielmann *et al.* (2012:19) further note that this method is particularly advantageous for homogeneous and uniformly distributed populations as it ensures that every member has an equal probability of being included in the study.

Simple random sampling was essential for collecting data from stakeholders to understand their perceptions of RSL's use of social media for external organisational communication. In quantitative research, the primary aim is often to make inferences about a larger population based on data drawn from a smaller, representative sample. Simple random sampling helps to ensure that such inferences are valid and unbiased. For this study, the selection process that was followed was to select every third respondent queuing for services at the Maseru Service Centre. This sampling approach was particularly critical when selecting participants from the RSL taxpayer community, as it guaranteed that all participants had an equal opportunity to be included in the study.

5.7.3.1 Purposive sampling

Purposive sampling involves selecting units based on the researcher's judgment, ensuring that they meet specific inclusion criteria (Cohen *et al.* 2018:225; Mancosa 2013:75). Gerrish and Lacey (2010:149) explain that participants are deliberately chosen because they are relevant to the study and possess valuable knowledge that can contribute to achieving the research objectives.

In this study, participants were selected from departments that actively engage with stakeholders through various communication platforms, including social media. The researcher, however, remained mindful of the inherent limitations and potential biases of purposive sampling, ensuring careful consideration of the criteria used to select participants (Cohen *et al.* 2018:225). The participants were chosen with the expectation that they could provide rich insight into stakeholder engagement practices, as well as based on their availability for scheduled interviews. The following section discusses the procedures for data analysis.

5.8 Data analysis

Data analysis is the systematic process of transforming raw data into meaningful information and concepts that can be interpreted either quantitatively or qualitatively (Dawit 2020:2). Ibrahim (2015:99) further explains that data analysis is a closely interconnected process aimed at organising data in a manner that provides answers to the research questions.

Similarly, Dawadi (2020), Khokhar, Pathan, Raheem and Abbasi (2020) and Ashirwadam (2014:1) note that data analysis involves the transformation of collected data to extract insights that are critical for addressing the research problem and objectives. In this study, descriptive statistics were applied for the quantitative data and thematic analysis for the qualitative data. These approaches are discussed in detail in the subsequent subsections.

5.8.1 Quantitative data analysis

According to Oflazoglu (2017:20), quantitative data analysis is the process of transforming raw data into meaningful information by using numerical representations of observational results to describe facts. Ali (2021:2) further defines quantitative data analysis as the systematic collection and evaluation of measurable and verifiable data. In this study, descriptive statistics were employed as the primary method of analysis. Unlike information obtained through direct observation, descriptive statistics aim to summarise the data collected from the participants, often through quantitative or visual forms such as graphs (Dong 2023:160; Ashirwadam 2014:2).

Loeb, Dynarski, McFarland, Morris, Reardon and Reber (2017:3) note that quantitative descriptive analysis enables researchers to characterise a population or phenomenon by identifying patterns in the data and addressing questions such as who, what, where, when, and how much. Descriptive analysis simplifies complex data, allowing researchers to convey information about capacities, needs, methodologies, practices, policies,

people, and environments in a manner that is relevant to the study or policy context (Loeb *et al.* 2017:3). In this study, descriptive statistics provided insight into the perceptions of taxpayers regarding the use of social media for communication.

It was employed because the study is exploratory and descriptive in nature, which aligns with the positivist paradigm highlighted Section 5.2.1 that endeavours to describe stakeholder perception patterns as opposed establishing statistical relationships between variables. Descriptive statistics were well-suited for this study because percentages, frequencies, and graphical distribution helped the researcher to assess how the study participants perceive a phenomenon without needing to make broader assumptions or draw conclusions beyond their immediate perception (Loeb *et al.* 2017:3; Dong 2023:160).

In addition, RQ3, RQ4, and RQ5, aligned to the quantitative strand, answer the how and what questions, signalling the need for descriptive data into stakeholders' preferences and perceptions as opposed to statistical interpretation. The quantitative data collection tool – a 48-item Likert scale questionnaire was designed to generate descriptive data aligned to the exploratory-descriptive design (Creswell 2014:4; Loeb *et al.* 2017:3). In addition, this data was reinforced by a qualitative component of the study offering the explanatory aspect, which the statistical information cannot provide.

The Statistical Package for Social Sciences (SPSS) was used to analyse the descriptive data. The results are presented using tables, graphs, and other visual illustrations to highlight patterns and trends in the data, enabling the researcher to draw meaningful conclusions. The open-ended question in the questionnaire was analysed using thematic analysis. The following subsection discusses qualitative data analysis.

5.8.2 Qualitative data analysis

The goal of qualitative data analysis is to transform raw data into meaningful insights by identifying, coding, mapping, and interpreting developments, themes, and categories

(Ngulube 2015:1). Akinyode and Khan (2018:163) note that the choice of qualitative methodologies is guided by the study's objectives and the type of information required. Gibbs (2018:19) further explains that qualitative analysis involves understanding the nature of data and applying practical strategies to analyse large volumes of information effectively. For this study, reflexive thematic analysis was adopted, allowing the researcher to inductively derive codes and themes directly from the data collected (Crosley 2021).

According to Braun and Clarke (2006:1), thematic analysis is a systematic method for identifying, analysing, and interpreting patterns of meaning across a dataset. Gupta and Shaheen (2019:197) highlight its popularity in qualitative research due to its ability to provide clear explanations and interpretations of complex datasets. Thematic analysis enables researchers to identify shared meanings and experiences, capturing both explicit and implicit ideas within the data rather than simply counting words or phrases (Guest *et al.* 2014:9). Consequently, it is widely regarded as a robust method for exploring patterns in qualitative data, particularly when investigating complex phenomena such as people's experiences, attitudes, and beliefs (Nowell *et al* 2017:3; Chamberlain 2015:68).

Thematic analysis typically follows six phases; familiarisation, generating initial codes, searching for themes, reviewing themes, defining and naming themes, and producing a final report (Labra, Chamblas & Turcotte 2016:3). This study employed thematic analysis as outlined by Braun and Clarke (2006). The process followed six phases: familiarisation with the data, generation of initial codes, searching for themes, reviewing themes, defining and naming themes, and producing the report. This approach enabled the systematic identification and interpretation of patterns within the data. Each phase was applied in this study as outlined below:

5.8.2.1 Familiarisation

The initial phase, i.e. familiarisation, involved the researcher thoroughly reading and re-reading the qualitative data collected from RSL staff to identify potential patterns and themes (Dawadi 2020:64). This process included the transcription of audio recordings and note-taking to enhance comprehension (Claufield 2023; Dawadi 2020; Khokhar *et al.* 2020). In the first stage, the researcher gathered all the notes and transcripts, taking new notes from the data. This was done to develop a deeper understanding and to identify potential themes from the dataset.

5.8.2.2 Generating initial codes

In this step, the researcher generates initial codes by looking for similarities and patterns from the data (Claufield 2023; Khokhar *et al.* 2020; Labra *et al.* 2016:4). The researcher assigns labels or basic codes from the data (Fuchs 2023). In this case, the researcher identified phrases and repeated words to generate codes.

5.8.2.3 Searching for themes

In the third phase, the researcher searches the dataset for themes (Labra *et al.* 2016). In order to determine the relationship throughout the dataset, the researcher then compiles all codes produced and groups them according to similarities and patterns (Fuchs 2023; Chamberlain 2015; Braun & Clarke 2006). At this point, the researcher developed themes that reflected the dataset's central concepts.

5.8.2.4 Reviewing themes

The researcher reviews the themes and contrasts them with the original dataset in the fourth phase (Labra *et al.* 2016). This is done to guarantee that the themes produced accurately reflect the dataset (Claufield 2023; Fuchs 2023). To guarantee correct

alignment and data dependability, the researcher checked these created themes with the dataset to ensure consistency.

5.8.2.5 Defining and naming themes

Fuchs (2023), Dawadi (2020), and Braun and Clarke (2006) assert that the fifth stage of thematic analysis involves the researcher using clear and specific language to define themes and make sure they represent the dataset. To effectively capture and communicate the meaning for simple data interpretation, the researcher wrote the themes in a clear and succinct way.

5.8.2.6 Producing a final report

On the final step of the thematic analysis, the researcher creates a thorough report based on the results. In a similar vein, the researcher recorded data that reflected the richness and depth of the data being analysed. The approach is pertinent since it clarifies how RSL uses social media to build relationships through dialogue. The next section discusses rigour.

5.9 Rigour

Rigour in research refers to the extent to which the study is conducted in a systematic, transparent, and methodologically sound manner to ensure the credibility and trustworthiness of the findings (Morse 2015). In mixed-methods research, rigour must be addressed distinctly for both quantitative and qualitative components, as each is guided by different methodological standards and evaluative criteria.

In this study, rigour was ensured by applying appropriate criteria to each strand of the research design. The quantitative component, which utilised a questionnaire, adhered to the principles of validity and reliability, ensuring that the instrument accurately measured the intended constructs and produced consistent results. The qualitative component,

which involved semi-structured in-depth interviews, was guided by the principles of trustworthiness, as proposed by Guba and Lincoln (1989:156), namely credibility, dependability, confirmability, and transferability.

By clearly distinguishing and applying these criteria, the study ensured that both the statistical findings and the interpretive insights were robust, credible, and methodologically sound.

5.10 Validity and reliability of the quantitative process

The validity and reliability of research findings are critical considerations in most studies, as they determine the quality and trustworthiness of the information collected. These concepts involve evaluating the procedures, methods, and instruments used during data collection, as well as assessing whether the study's findings could be replicated (Moddleton 2023). Validity refers to the accuracy of a measurement, ensuring that the research measures what it intends to measure, while reliability pertains to the consistency of the data collection instruments over time (Sürücü & Maslakci 2020; Dean 2021; Wilson 2010). In this study, several forms of validity and reliability were addressed to ensure the rigour of the questionnaire-based data collection process.

5.10.1 Validity

Validity refers to the extent to which the research measuring instrument performs to measure both the quality and the behaviour it was intended for (Sürücü & Maslakci 2020; Dean 2021; Bryman 2012:47). In addition, Sürücü and Maslakci (2020) and Mohajan (2017) assert that validity of the study lies in the instrument used to obtain information that is truthful and the appropriate reflection of the findings. In the context of this study, numerous forms of validity such as internal validity, external validity, construct and content were addressed to ensure rigour. These forms are discussed in subsequent subsections.

5.10.1.1 Internal validity

Internal validity refers to the extent which the study's results accurately reflect the conclusions drawn by the researcher, particularly regarding cause-and-effect relationships, and whether the observed effects can legitimately be attributed to the identified causes (Miksza, Shaw, Richeme, Hash & Hodges 2023; Patino & Ferreira 2018; Bryman 2012:47). Furthermore, Patino and Ferreira (2018) contend that meticulous study planning, sample size and recruitment, data collection and analysis, including sufficient quality control, continue to be essential pillars that support and potentially improve internal validity. In the context of this study, internal validity is particularly relevant to quantitative research, as it focuses on establishing causal relationships or linkages between variables (Bryman 2012:47).

In order to guarantee and improve the internal validity in the context of this study, the researcher consulted a statistician before creating a questionnaire. The statistician assisted in making sure the questions were in line with the study objectives and had the appropriate structure. Additionally, the researcher carried out a pilot study with 10 taxpayers at the Maseru Service Centre prior to the questionnaire's distribution to 240 taxpayers. This was done to test the questionnaire for clarity, appropriateness, and comprehensibility before the roll-out.

The researcher also employed systematic random sampling to minimise or eliminate participant selection bias. The researcher also collected data over five consecutive days where at least 48 questionnaires were administered daily to ensure data consistency and fair representation. These measures contributed to improving the accuracy and integrity of the quantitative findings.

5.10.1.2 External validity

External validity is concerned with the generalisability or the applicability of the study findings to other populations, settings, times, or contexts (Andersson, Boateng & Abos

2024; Miksza *et al.* 2023; Bryman 2012:47). To strengthen and guarantee external validity in this study, the researcher used systematic random sampling to select participants who were queuing for services at the Maseru Service Centre for five consecutive days.

Also, the sample size selected of 240 participants who responded to the questionnaire represents the broader taxpaying community because the Maseru centre serves the biggest taxpaying community. However, it is acknowledged that the study was conducted within a single geographical location, and while Maseru represents a significant proportion of the taxpaying population, the findings may not be fully generalisable beyond the context of RSL.

5.10.1.3 Construct validity

Construct validity refers to the extent to which a research instrument's ability to accurately measure the theoretical concepts or constructs (Tabari-Khomeiran & Barrett 2024; Alavi Biroos & Cleary 2023; Park *et al.* 2020:691; Sürücü & Maslakci 2020). In the context of this study, the researcher, with the assistance of the statistician, was able to align the questionnaire questions with the three theoretical frameworks that underpin this study; the DT, MRT and RMT. The questions were designed to respond to the theories' principles, dimensions, and characteristics, ensuring that the instrument accurately captured the constructs under investigation.

5.10.1.4 Content validity

Content validity measures whether the research instrument accurately addressed and evaluated all the relevant aspects it was intended to measure (Taherdoost, 2022:8; Sürücü & Maslakci 2020; Mohajan 2017). To establish and ensure content validity, the researcher developed the questionnaire using the extensive literature reviewed in Chapters 2, 3, and 4 to ensure that the concepts of social media use for external organisational communication, dialogue, and relationship building were broadly covered.

The questionnaire covered aspects such as social media use and accessibility, dialogue creation principles, relationship-building elements, and taxpayer perceptions in sections B to E of the questionnaire. The research questionnaire was reviewed by the supervisors to verify the comprehensiveness and relevance of the tool.

5.10.1.5 Reliability

Reliability refers to the consistency and stability of the data gathering tool to support concrete research findings over time (Adeyemi 2024; Sürücü & Maslakci 2020; Mohajan 2017; Wilson 2010). This means the instrument should yield the same findings or results irrespective of the time it is administered and the sample under investigation (Adeyemi 2024; Sürücü & Maslakci 2020).

In this study, several measures were implemented to enhance the reliability of the questionnaire. Firstly, a statistician was consulted to ensure that the instrument was appropriately structured and aligned with the research objectives. Secondly, a pilot study was conducted to test the clarity and consistency of the questions.

Reliability can be a concern when a single observer collects data, as there is no absolute safeguard against the influence of observer subjectivity (Babbie 2010:158). Wilson (2010) notes that subjectivity is often linked to challenges in reliability, and that a subjective approach may reduce the dependability of the research outcomes. To mitigate this, the researcher did not assist with the completion of the questionnaire; the data were recorded precisely as collected, consciously avoiding personal bias, interference, and prior assumptions about the topic.

A trained research assistant was engaged to administer and collect the questionnaires, ensuring consistency in data collection procedures. The assistant was briefed on all protocols and followed the systematic random sampling procedure as outlined in Sections 1.10.1 and 5.7.2.1. Although procedural steps were taken to enhance reliability, it is acknowledged that no internal consistency coefficient, such as Cronbach's alpha, was

computed. Future studies should incorporate such statistical measures to further strengthen the reliability of the instrument. To ensure questionnaire reliability in this study, several forms of reliability such as instrument reliability, inter-rater reliability, and minimising subjectivity were taken into consideration. These are discussed below.

- Instrument reliability

Instrument reliability focuses on the consistency, stability, and accuracy of the research instrument performance (Saputra 2025; Krabbe 2017). In the context of this study, to ensure instrument reliability, a statistician was consulted to design the questionnaire to ensure all questions aligned with the research objectives and theoretical constructs.

The questionnaire was also pilot tested with 10 taxpayers who visited the Maseru Service Centre to determine clarity of questions. Furthermore, all the recruited participants were briefed by an assistant when administering the questionnaires. The research assistant was engaged to reduce biases in the research and there was a need for independent person who was neutral to collect both quantitative and qualitative data. The assistant is a degree holder in Public Administration and Sociology measuring in research, and she was briefed to have a clear understanding of what the study sought to achieve (see Appendix 6).

- Inter-rater reliability

In this study, the assistant was briefed on all data collection protocols to ensure consistency when collecting the data. The assistant also followed the prescribed systematic random sampling as reflected in Section 1.10.1 and 5.7.2.1 when distributing and collecting questionnaires. Finally, the researcher maintained confidentiality and neutrality of the results by using pseudonyms and a third party engagement agreement contract with the assistant (see Appendix 6).

- Minimising subjectivity

It is important for the researcher to be objective and remain detached from a study. In the context of this study, an assistant researcher was engaged to collect data by distributing the questionnaires to the participants. The researcher eliminated all personal biases and opinions when analysing the data by using quantitative data analysis software (SPSS) that supported the unbiased processing of the numerical data from the RSL taxpayers. All the raw data, such as completed questionnaires are securely stored in locked filing cabinets, while the digital copies are stored in Google Drive that requires a two factor authenticator and can be availed for verification.

5.10.2 Trustworthiness of the qualitative process

In qualitative research, rigour is assessed through the concept of trustworthiness, as proposed by Guba and Lincoln (1989:156), which comprises credibility, dependability, confirmability, and transferability. Trustworthiness refers to the credibility and believability of a researcher's findings, achieved through rigorous data collection techniques to ensure that the results are reliable. According to Nowell *et al.* (2017:3), the criteria for trustworthiness are grounded in precision, consistency, and the exhaustive methods employed by qualitative researchers with detailed documentation of procedures to establish the credibility of the data. In this study, four elements of trustworthiness were applied; credibility, dependability, transferability and confirmability.

5.10.2.1 Credibility

Credibility refers to the confidence in the truth and accuracy of the findings (Guba & Lincoln 1989:156). This section outlines the credibility concerns regarding the accuracy of the information presented. McLeod (2024) and Zikmund (2015) assert that credible research accurately reflects the participants' experiences and perspectives to reflect reality. In this study, credibility was enhanced through the use of semi-structured in-depth interviews, which allowed participants to provide detailed and context-rich responses. The

researcher also ensured prolonged engagement with the data through careful transcription, repeated reading, and thematic analysis. The study was later shared with the editor to read with the critical eye to ensure that the results are true reflection of the participants. This then followed the final revision before submission.

5.10.2.2 Dependability

Dependability emphasises the systematic documentation of research processes, ensuring that procedures are logical, consistent, and traceable (Stenfors *et al.* 2020:598). This includes creating a clear audit trail, where a comprehensive logbook is kept detailing the steps, processes, and decisions made during the study (Ahmed 2024b; Ghafouri & Ofoghi 2016).

Furthermore, Adler (2022) postulates that the reliability of the study results can be attained if the researcher provides research consumers with raw data, such as interview scripts, while taking participant identity security into account. In this study, dependability was ensured by maintaining a clear and transparent research process, including the use of an interview guide and consistent data collection procedures. The involvement of a trained research assistant further contributed to consistency in the administration of interviews. Along with providing a comprehensive explanation of the methodology used, the researcher will also provide a detailed description of the study participants, the setting, and the procedure used for data analysis and interpretation. This will be done to ensure that if another researcher is provided with detailed information, they should be able to reach a similar conclusion.

5.10.2.3 Transferability

Transferability refers to the extent to which findings can be applied to other contexts or studies (Ahmed 2024; McLeod 2024; Sekaran & Bougie 2016). According to Ahmed (2024), in order to maximise transferability, qualitative researchers strive to provide thorough and detailed descriptions of the study's setting, subjects, and methods.

According to Ahmed (2024) and Stahl and King (2020), researchers enhance the study's transferability by giving readers thorough explanations that enable them to assess how relevant the results are to comparable circumstances. In this study, the researcher provided rich, descriptive details regarding the research setting, methodology, participant demographics, and context, enabling readers and future researchers to assess the applicability of the findings with similar settings.

5.10.2.4 Confirmability

According to Ahmed (2024b), McLeod (2024) and Taherdoost (2016), confirmability in research requires the researcher to demonstrate how the conclusions were obtained by clearly describing the objectivity and balance of the findings and that they are unaffected by researcher biases. The researcher has to maintain neutrality throughout the study, minimising personal bias during data interpretation (Nyirenda *et al.* 2020:8).

To enhance confirmability, the researcher ensured neutrality during data collection and analysis. The use of audio recordings, verbatim transcription, and systematic coding further ensured that the findings were grounded in the data. This ensures transparency and allows readers to verify that the findings are grounded in the collected data rather than being subjective interpretations. Together, these four elements of trustworthiness, credibility, dependability, transferability, and confirmability, establish the integrity and rigour of the study, ensuring that the research findings are both reliable and meaningful.

5.11 Ethical considerations

Fleming and Zegwaard (2018:209) emphasise the importance of obtaining the participants' approval prior to commencing any research activities. Similarly, Bhandari (2022) notes that informed consent ensures the participants fully understand the purpose, benefits, potential risks, and funding of a study before agreeing to participate.

Ethical clearance for this research was obtained in accordance with the Policy on Research Ethics of the University of South Africa (UNISA), ensuring that the study adhered to principles of scholarly integrity and responsible conduct (see Appendix 9). UNISA's ethical policy governs all aspects of the research process, including data collection, analysis, interpretation, reporting, and publication. Given that the data were collected directly from the participants, particular attention was paid to ethical considerations such as safeguarding participants' interests, obtaining informed consent, and minimising potential risks (see Appendix 7).

For RSL staff participating in semi-structured interviews, a consent letter was issued, and appointments were scheduled at times and locations convenient to them. The participants were invited to specify their preferred time and location, thereby ensuring voluntary and comfortable participation. Likewise, RSL taxpayers received consent letters and were assured of anonymity, confidentiality, and the right to withdraw from the study at any time without penalty. Fleming and Zegwaard (2018:209) emphasise that participant identities must be protected and that even indirect statements that could reveal their identity should be avoided. Researchers bear the sole responsibility for protecting participants from any potential physical or emotional harm during the study.

Although taxpayers were selected randomly and systematically, the study maintained voluntary participation throughout and highlighted the potential benefits of participation. The consent from the questionnaire participants was distributed, including the researcher explaining the research process. Confidentiality was strictly ensured by using pseudonyms where the participants were labelled PT1 – PT240 for quantitative research, and PT1 to PT8 for qualitative research. Thus all the participants' identities were protected.

The researcher committed to upholding all ethical standards during the course of the investigation. Despite these measures, certain limitations could have impacted the planned research process. For instance, the quantitative data collection at the service centre could have been delayed due to low stakeholder presence following the conclusion

of the filing season. Some participants may have been unwilling to participate, and access to key officials for qualitative data could have been constrained by work schedules. To mitigate this, the researcher selected available officials for interviews, thereby ensuring the collection of sufficient and relevant data.

5.12 Reflexivity

In qualitative research, reflexivity refers to a researcher's position and context to intentionally assess their subjectivity throughout the research process in order to improve the methodological rigour and reliability of the study (Braund, Turnnidge, Cofie, Kuforiji, Greco, Hastings-Truelove, Hill & Dalgarno 2024; Olmos-Vega, Stalmeijer, Varpio and Kahlke 2022; Barrett, Kajamaa & Johnston 2020).

According to Adler (2022) and Knott *et al.* (2022), reflexivity promotes trustworthiness in qualitative research, and researchers should take into account power dynamics between researchers and participants as well as how the participants would see them.

Furthermore, Braund *et al.* (2024) state that the ontological and epistemological presumptions of the study incorporate the effect and influence of the researcher in the results. This is because the researcher's prior knowledge and interests may influence the study results and interpretation, indicating that subjectivity of the researcher is strongly ingrained in qualitative research. Therefore, to avoid influencing the study's outcomes, the researcher must maintain a neutral and unbiased stance throughout the research process.

Braund *et al.* (2024) advise researchers to address personal assumptions and recognise the inherent subjectivity of their work in order to control bias. In the context of this study, the researcher engaged an assistant to minimise interactions with the participants. This was done to guarantee that every study participant was treated equally and presented findings without prejudice.

5.13 Data management

The procedures and methods for storing, preserving, and gaining access to research data are referred to as research data management (Network, Donaldson, McCutcheon, Carr, Newbold, Sewell, Ehrig-Page, Merrett, Da Conce Rodríguez Cortez Fernandes & Clare 2023; Manu and Bhakti 2019). Research data management, according to Thompson, Hill, Carlisle-Johnston, Dennie, and Fortin (2023) and Rodrigues and Lopes (2022), is a series of actions the researcher takes from the start of the study to the end, when the data are safe and available for reuse by other researchers. It is as simple as naming a data file and choosing a location for storage, according to Thompson *et al.* (2023), who characterise it as a collection of procedures and actions intended to safeguard research data.

According to Wuttke, Schmunk and Blümm (2024), Rodrigues and Lopes (2022), and Manu and Bhakti (2019), a researcher's integrity is based on their capacity to organise and record study data. Furthermore, research data management is essential for successful research, according to Aulia, Puspaning, Galih and Barüge (2024), because it can produce dependable and beneficial results, enable accurate decision-making, and make the results accessible. This means that in order to conduct ethical research and generate trustworthy and valuable research results, research data management is crucial.

In this study, all the interview notes and recordings were kept by the researcher in a locked cabinet, and a multi-step verification backup was made on Google Drive. All the research documents, including the completed study, will be kept in the UNISA repository for 15 years. Additionally, by signing a declaration promising that the data collected during the study would not be utilised for any other reason, the researcher has further committed to protecting the participants.

5.14 Conclusion

This chapter outlined the research methodology for the study and justified the research paradigms and approaches that were considered appropriate. It provided a detailed discussion of the methodology best suited to address the research objectives, including the rationale for the selection of specific methods.

The study employed a mixed-methods approach, integrating both quantitative and qualitative techniques. The chapter further elaborated on the research design, sampling procedures, data collection and presentation, measures to ensure rigour, and ethical considerations. By clearly articulating these methodological choices, the study established a foundation for producing reliable and generalisable results, thereby enhancing the credibility and validity of its findings.

CHAPTER 6: QUANTITATIVE RESULTS

6.1 Introduction

The preceding chapter outlined the research methodology employed to generate findings that will inform RSL's social media communication strategy in line with the purpose of the study to explore and describe the use of social media for external organisational communication at Revenue Services Lesotho (RSL), specifically focusing on dialogue and relationships.

This chapter presents the quantitative results and analysis derived from the survey administered to RSL taxpayers. The findings are organised according to sections aligned with the research questions. Section A reports on demographic information captured through the first four questions, which were used to categorise participants.

Section B (Questions 5–15) focuses on the use of social media, assessing taxpayers' levels of usage and familiarity with social media platforms.

Section C (Questions 16–30) explores social media and dialogue, addressing Research Question RQ3: *How could RSL use social media to create dialogue with external stakeholders?* This section reports on the participants' perceptions of social media as a tool for supporting interactive communication.

Section D (Questions 31–38) focuses on social media and relationship building, responding to Research Question RQ4: *How could RSL use social media to establish relationships with external stakeholders?* This section explores the participants' views on the potential of social media to facilitate ongoing relational engagement.

The final section, Section E (Questions 39–48), focuses on the participants' opinions on the use of social media, addressing Research Question RQ5: *What are the external stakeholders' perceptions about the use of social media by the RSL?* The purpose of this

section is to understand taxpayers' views on the ability of social media to meet their communication needs. The presentation of results that follows is structured to respond to the study's key research questions as follows:

- RQ3: How could RSL use social media to create dialogue with external stakeholders?
- RQ4: How could RSL use social media to establish relationships with external stakeholders?
- RQ5: What are the external stakeholders' perceptions about the use of social media by the RSL?

6.2 Questionnaire

A self-administered semi-structured questionnaire was distributed to RSL taxpayers. The questionnaire was designed to identify RSL taxpayers' preferences regarding the use of social media in the RSL's external organisational communication, and to inform communication processes on how RSL can use these platforms to build relationships by fostering dialogue with external stakeholders. Table 6.1 provides an overview of the questionnaire structure and also stipulates the alignment between the questionnaire and the research questions.

Table 6:1 Structure of the questionnaire

Sections	Questions	Research question
Section A: Demographic Information	1 - 4	This section is used to accurately classify responses.
Section B: Uses of Social Media	5 - 15	This section seeks to establish usage and familiarity of social media
Section C: Social Media and Dialogue	16 - 30	RQ3: How could RSL use social media to create dialogue with external stakeholders?
Section D: Social Media and Relationship building	31 - 38	RQ4: How could RSL use social media to establish relationships with external stakeholders?

Sections	Questions	Research question
Section E: Stakeholders' opinion on the use of social media	39 - 48	RQ5: What are the external stakeholders' perceptions about the use of social media by the RSL?

In total, 240 RSL taxpayers were asked to complete the questionnaire with the five main sections indicated in Table 6.1. The questionnaire consisted of 48 questions in a five-point Likert scale format, where 1 represented 'strongly disagree' and 5 represented 'strongly agree'. The survey data were analysed using IBM SPSS 29. A copy of the self-administered questionnaire is attached (Appendix 7). This chapter follows a structured approach; it presents the biographical and demographic profiles of the participants, followed by an analysis of their responses based on the research questions.

6.2.1 Response rate

The study sample comprised 240 taxpayers who were randomly but systematically selected at the Maseru Service Centre. Data collection was conducted over five consecutive days, from 21 to 25 April 2025, between 08:00 and 16:00. All distributed questionnaires were completed and returned, yielding a response rate of 100%. For the last open-ended question, 203 responses were included in the analysis; the remainder were excluded as the participants indicated 'No comment.'

6.2.2 Descriptive statistics

This study employed probability sampling, specifically, simple random sampling to ensure that each participant had an equal chance of being selected, thereby enhancing the representativeness of the sample. The target population comprised taxpayers at the RSL at the Maseru Service Centre. This location was intentionally chosen due to its high volume of taxpayers who frequently visit the centre for various services.

Descriptive statistics produced with SPSS were used in this study. These statistics helped determine response frequencies, including opinions about the usefulness of social media

as a communication tool. Graphs, frequencies, and percentages are examples of descriptive statistics.

6.3 Section A: demographic information

6.3.1 Gender

This question aimed to determine the gender distribution of all participants.

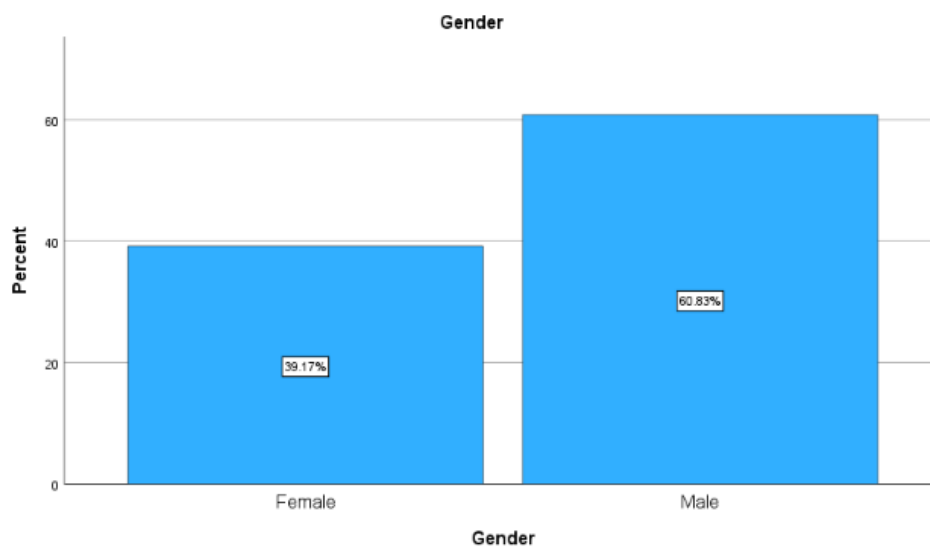


Figure 6:1 Gender distribution

Figure 6.1 shows the gender distribution of taxpayers who visited the Maseru Service Centre. Males accounted for 60.83% (n=146) of the total population, while females represented 39.17% (n= 94). Although this distribution suggests a higher fraction of male visitors, it should be analysed with caution, as it may reflect the trend but situational factors. Therefore, rather than being dismissed as insignificant, the finding highlights a potential area for further investigation into gender dynamics in service utilisation.

6.3.2 Age distribution

This question aimed to determine different age groups in order to inform more effective information about targeting strategies.

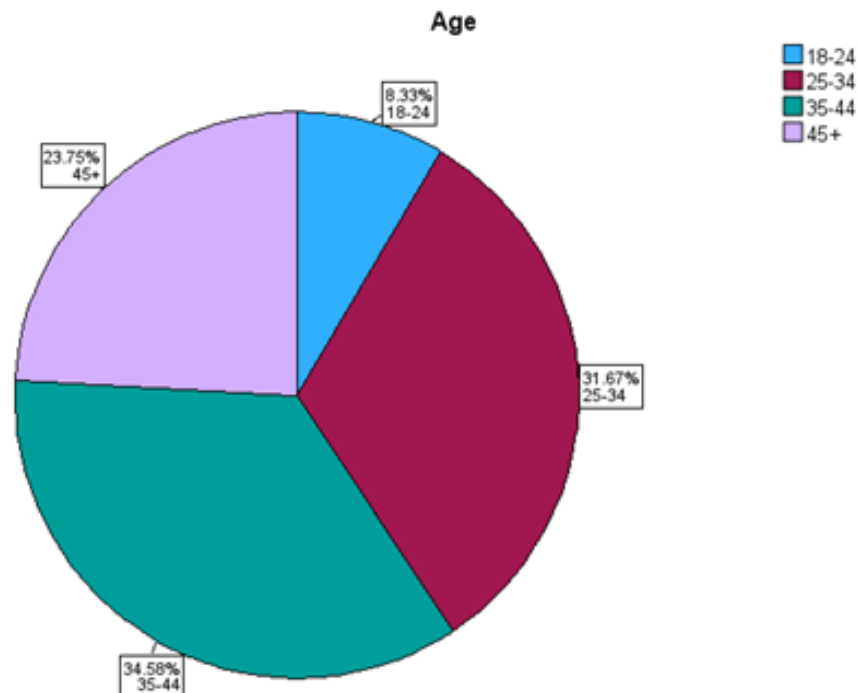


Figure 6:2 Age distribution

Figure 6.2 indicates that the majority of the participants fell within the economically active age range of 25–44 years, accounting for 66.25% (n=161) of the sample. The largest single age group was 35–44 years at 34.58% (n=84), followed by 25–34 years at 31.67% (n=77), then 45+ years 23.75% (n=59), while younger participants aged 18–24 represented the smallest proportion at 8.33% (n=20).

This suggests that the study primarily engaged individuals in their early to mid-career stages, who are likely to be active taxpayers participating in the workforce and business activities. While the findings point to a higher engagement among younger respondents, this should not be interpreted as evidence that social media is exclusively a youth-

oriented platform. Using a broad "45+" category could under-represent older age groups' participation habits by hiding significant differences within them. Given that tax authorities such as RSL serve a diverse taxpayer base, including middle-aged and older individuals, it is important to acknowledge that these groups may engage differently rather than less. This highlights the need for more inclusive and differentiated communication strategies, as well as more granular age categorisation in future studies.

6.3.3 Highest level of education

This question aimed to obtain information on RSL taxpayers' level of education.

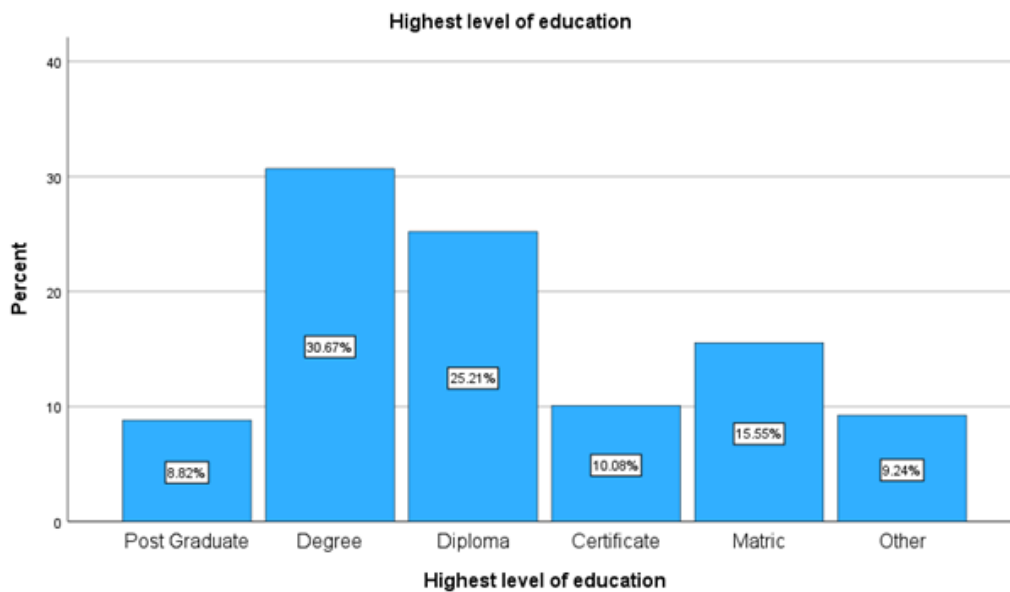


Figure 6:3 Participants' educational background

The results indicate that the majority of participants possessed formal tertiary qualifications. Specifically, 67.7% (n=155) reported holding either a bachelor's degree or diploma, making these the most common education categories. Bachelor's degree holders constituted the largest group at 30.67% (n=74), followed by diploma holders at

25.21% (n=61). A smaller proportion reported matric certificates 15.55% (n=38), certificates 10.06% (n=24), or other unspecified qualifications 9.24% (n=22).

Notably, only 8.86% (n=21) had pursued postgraduate studies. The disparity between general tertiary education and lower postgraduate attainment also presents a subtle tension: while the stakeholders are educated, they are not necessarily highly specialised. This reinforces the need for RSL to adopt communication strategies that are accessible, yet informative enough to build trust and support compliance.

6.3.4 Experience with the use of social media

This question sought to establish the taxpayer's familiarity and comfort with using social media platforms.

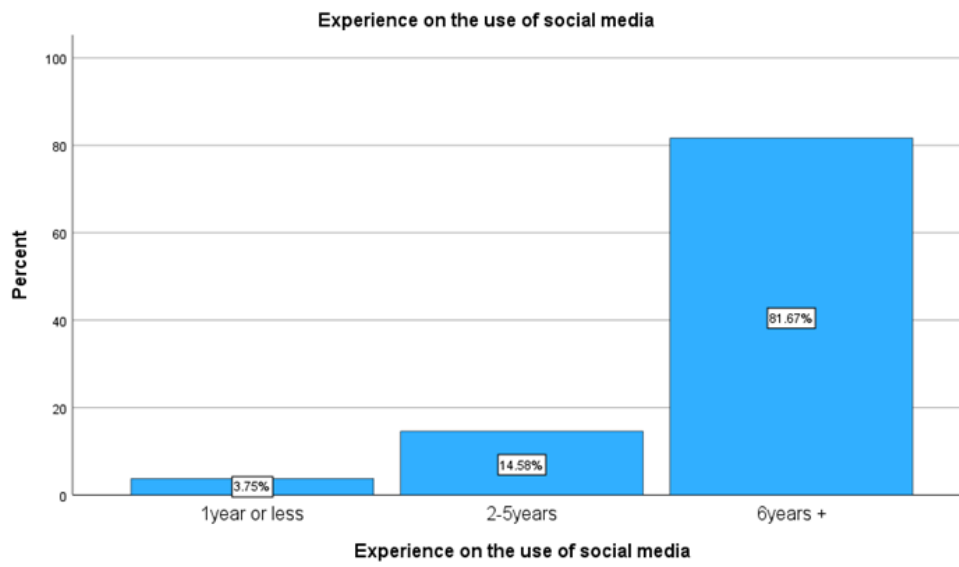


Figure 6:4 Experience with social media

The results presented in Figure 6.4 show that a substantial majority of participants 81.67% (n=196) possessed more than six years of social media experience, indicating a high level of digital familiarity. An additional 14.58% (n=35) reported two to five years of

experience, while only 3.75% (n=9) indicated one year or less. This demonstrates that most taxpayers are well-acquainted with social media platforms, which likely enhances their capacity to access and engage with RSL’s online communication.

This finding support the use of social media that provides limitless opportunities for engaging both internal and external stakeholders who are already familiar with these platforms. The opportunities provided by social media for organisational communication is discussed in Chapter 1 (Section 1.6.2). Therefore, it is expected that the participants’ extensive usage experience positions them to participate meaningfully in online dialogue, potentially strengthening stakeholder-organisation relationships.

6.4 Section B: use of social media

6.4.1 Awareness of RSL’s social media presence

This question sought to determine whether RSL taxpayers were aware of RSL’s social media presence.

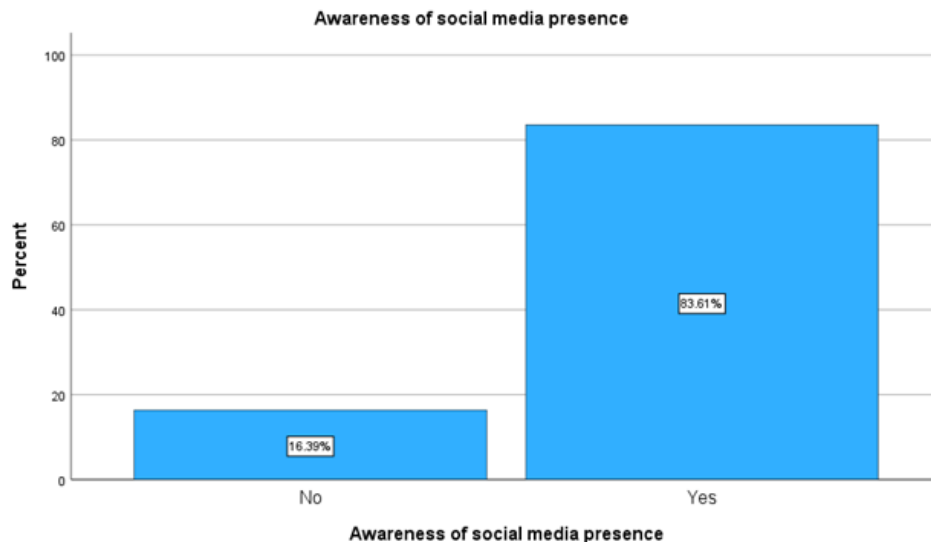


Figure 6:5 Awareness of RSL’s social media presence

Figure 6.5 shows that 83.61% (n=201) of the participants were aware of RSL’s social media presence, reflecting strong digital visibility. However, 16.39% (n=39) remained unaware, indicating room for an improved outreach. According to RMT, awareness is the first step in initiating and sustaining organisational stakeholder relationships as discussed in Chapter 1 (see Section 1.7.2).

This disparity suggests a potential risk that stakeholders who are unaware of RSL’s social media platforms and may also be excluded from important information and engagement opportunities, thereby weakening overall relationship quality. Consequently, the results point to the need for a more unified communication approach that combines digital platforms with traditional outreach methods to ensure broader and more unbiased stakeholder engagement.

6.4.2 Social media platforms followed by RSL stakeholders

This question aimed to determine which RSL social media platforms were followed by RSL’s stakeholders.

Table 6:2 Social media platforms followed by RSL stakeholders

Social media platforms of RSL followed by participants		Percent
Social media pages followed by RSL stakeholders	Facebook	67.8% (163)
	X	3.3% (8)
	Instagram	2.9% (7)
	LinkedIn	15.3% (37)
	Other	10.7% (25)
Total		100.0%

Table 6.2 shows that Facebook is RSL’s most widely followed platform, with 67.8% (n=163) of participants indicating engagement. This confirms Facebook as RSL’s primary channel for taxpayer communication. LinkedIn follows at 15.3% (n=37), while X (3.3%; n=8) and Instagram (2.9%; n=7) show minimal reach. An additional 10.7% (n=25) reported following RSL on other platforms.

These results indicate that Facebook is the most followed platform by RSL’s taxpayers, and therefore provides the strongest opportunity for stakeholder engagement. The finding aligns with literature about Facebook being the most used platform leading with over 3 billion users as discussed in Chapter 3 (see Section 3.5.1). RSL’s engagement is heavily concentrated on Facebook, confirming it as the most effective platform for their communication and engagement with their taxpayers. However, low activity on X, Instagram, and other channels show the need to diversify and strengthen RSL’s presence to expand their reach and deliver more targeted communication.

6.4.3 Engagement with RSL posts

This question evaluated the extent to which taxpayers engage and participate on RSL’s social media platforms.

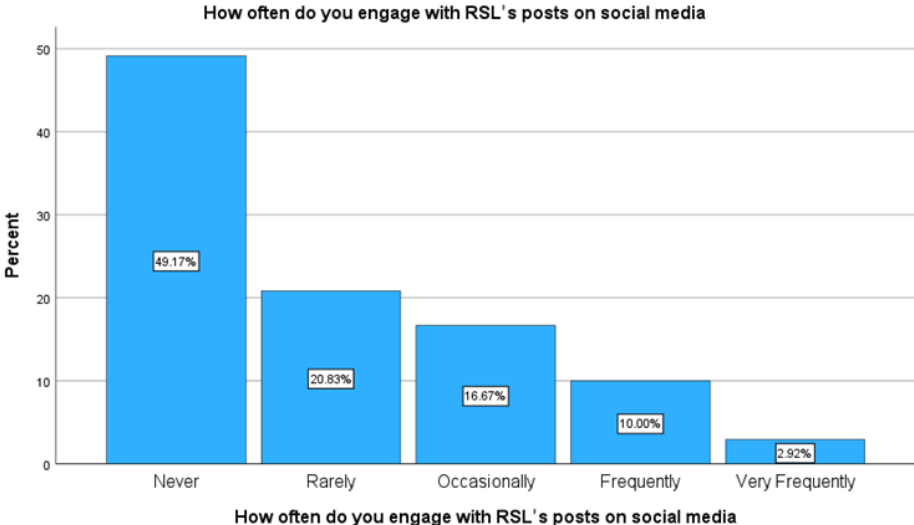


Figure 6:6 Stakeholders engagement with RSL social media content

Figure 6.6 shows that engagement with RSL's social media content is generally low. Almost half of participants, 49.17% (n=118), reported no interaction, with a further 20.83% (n=50) rarely engaging. Only a small proportion reported occasional 16.67% (n=40), frequent 10.00% (n=24), or very frequent 5.92% (n=8) engagement.

These results suggest that RSL's social media communication may be predominantly informational rather than dialogic, limiting opportunities for reciprocal interaction. The finding aligns with literature that explains that meaningful dialogue is necessary to encourage and respond to stakeholder input, which is also regarded to be essential for building strong relationships (see Chapter 4, Sections 4.2.3 and Section 4.3). Therefore, the results suggest that RSL would benefit from creating content that is dialogic to encourage engagement.

The findings in Figures 6.5 and 6.6 signal a gap between participants who are aware of the RSL digital platforms, yet do not engage with the content. This disparity indicates that RSL platforms are mainly used to broadcast messages, neglecting the dialogic element, a key requirement of the Dialogic Theory's dialogic loop principle as discussed in Chapter 4 (see section 4.2.2.1). This suggests that RSL should strategise on designing content that encourages stakeholders' participation. The findings respond to RQ3 and the Dialogic Theory's dialogic principle loop as discussed in Chapter 4 (see section 4.2.2.1), which argues two-way participation in communication fosters meaningful dialogue.

6.4.4 The relevance of RSL's social media content

This question examined the extent to which RSL's social media communication is relevant to its taxpayers and if it addressed their information needs and interests adequately.

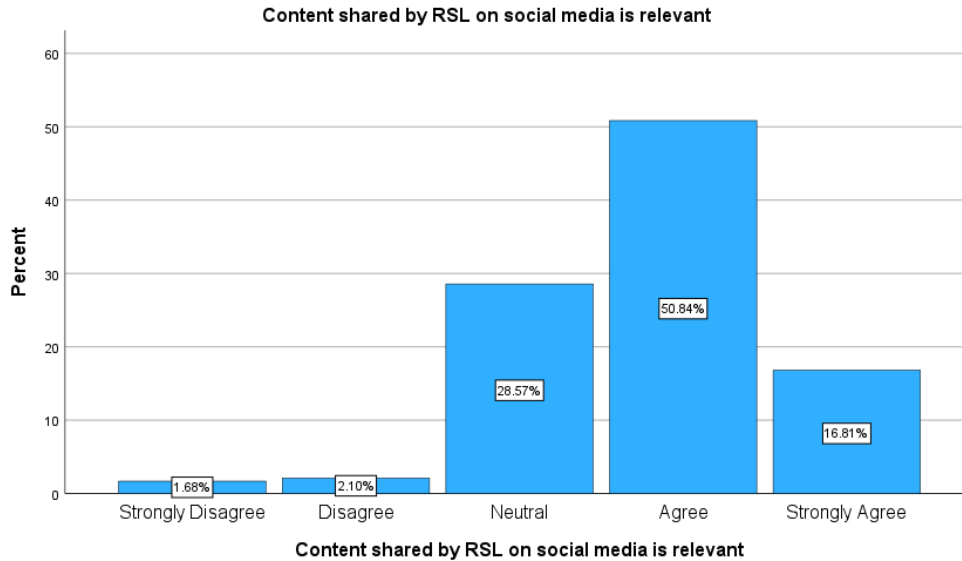


Figure 6:7 The relevance of RSL’s social media content

Figure 6.7 shows that most participants agreed 50.84% (n=122) or strongly agreed 16.81% (n=40) that RSL content is relevant, yielding 67.65% (n=162) positive responses. However, the relatively high proportion of neutral responses (26.57%, n=64) introduces an important tension. Only 2.10% (n=5) disagreed and 0.68% (n=2) strongly disagreed. While content is generally perceived as relevant, a significant segment of stakeholders remains unconvinced, which may indicate inconsistencies in how content is tailored across platforms or stakeholder groups.

This results relates to the MRT, which stresses the importance of selecting appropriate communication media and ensuring message relevance to target stakeholders (see Chapter 2 and 4, Sections 2.2.2 and 4.4). The results also emphasise the importance of appropriate strategies to ensure that external communication is relevant (Chapter 2, Section 2.3.2). The relatively high proportion of neutral responses suggests a need for further investigation and an emphasis on message relevance.

6.4.5 The importance of active social media pages for taxpayer information

This question aimed to obtain the participants' perceptions on the value of RSL's active social media platforms for their informational needs.

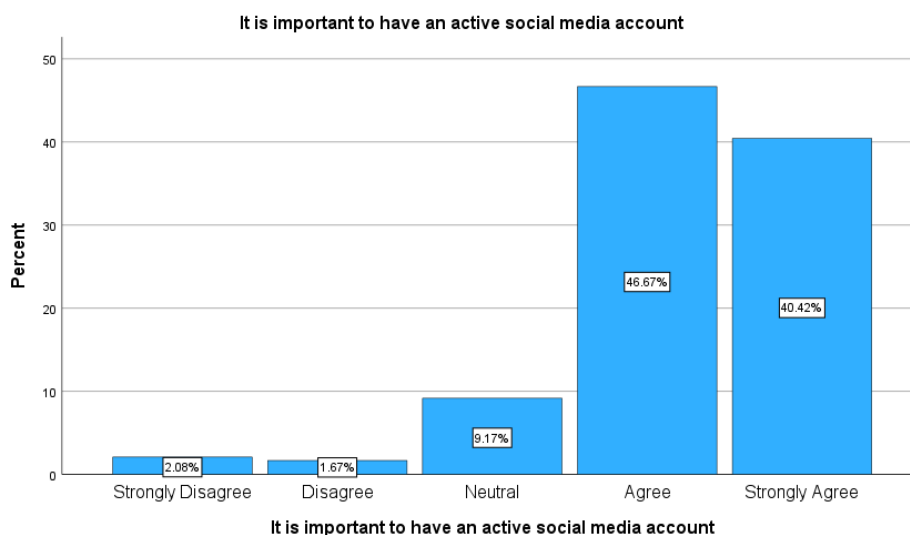


Figure 6:8 Importance of active social media pages for taxpayer information

Figure 6.8 highlights that most participants, 46.67% (n=112) agree, and 40.42% (n=97) strongly agree with the statement that it is important to have active social media accounts. This total of 87.09% (n=209) indicates a consensus on the value of active social media engagement in organisational communication. This strong agreement reflects a shift in communication preferences, where social media is not only seen as a supplementary tool but as a central platform for accessing information and engaging with institutions such as RSL. While 9.17% (n=22) were neutral, and 3.75% (n=9) expressed disagreement, the majority view supports that it is important to maintain active social media platforms.

Taxpayers agree that active social media platforms are important for their informational needs. The findings are supported by literature that indicated that active social media platforms enhance stakeholder engagement and improve organisational transparency by allowing real-time interaction and feedback (see Chapter 3, Section 3.3.3). An active

social media presence, therefore, could become a key tool for fostering organisational communication, and RSL should focus on ensuring that their social media platforms are consistently active to improve engagement with taxpayers on social media.

6.4.6 Frequency that participants access RSL information on social media

This question examined the regularity with which participants accessed RSL-related information through social media platforms.

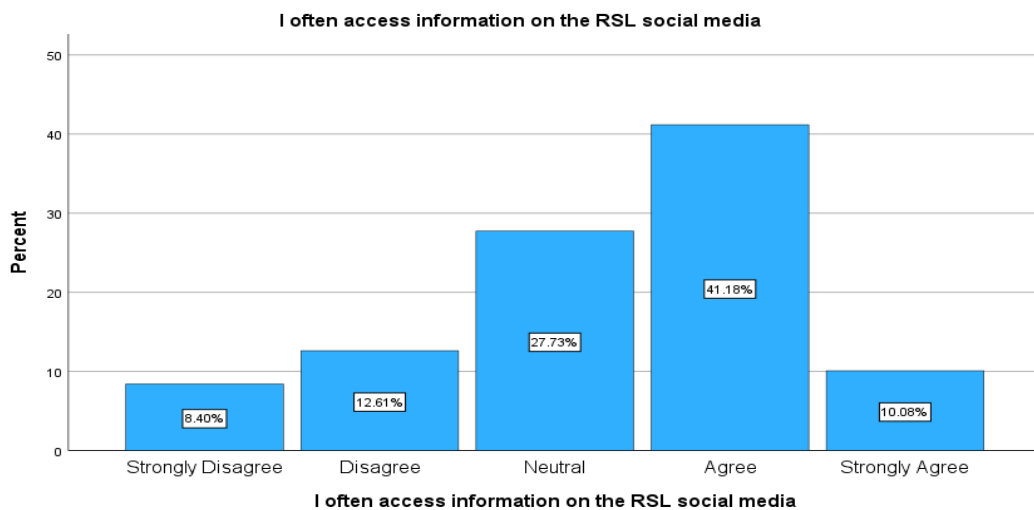


Figure 6:9 Frequency participants access RSL information on social media

Figure 6.9 indicates moderate access to RSL’s social media content, with 51.19% (n=123) of participants agreeing and strongly agreeing that they often use it for information. About 27.73% (n=67) were neutral, while 21.01% (n=50) disagreed, showing limited or inconsistent use. The large neutral group is particularly significant, as it may reflect passive awareness without active engagement, suggesting that stakeholders are not sufficiently compelled to interact with the platforms. This points to a gap between the availability of information and its perceived relevance or accessibility.

Although over half access RSL’s platforms, the notable neutrality and disagreement suggest a need to strengthen stakeholder engagement strategies. The presence of over one-fifth of respondents who actively do not use RSL’s social media introduces a clear tension, indicating that digital platforms are not yet fully inclusive or effective across all stakeholder segments. Social media is central to how modern stakeholders access and share information; thus limited engagement may weaken long-term relationships (see Chapter 1, Section 1.1). The results imply potential missed opportunities for RSL to connect with its taxpayers.

6.4.7 Stakeholder views on the importance for organisations to use social media for regular taxpayer communication

This question examined the extent to which taxpayers value regular communication through social media platforms.

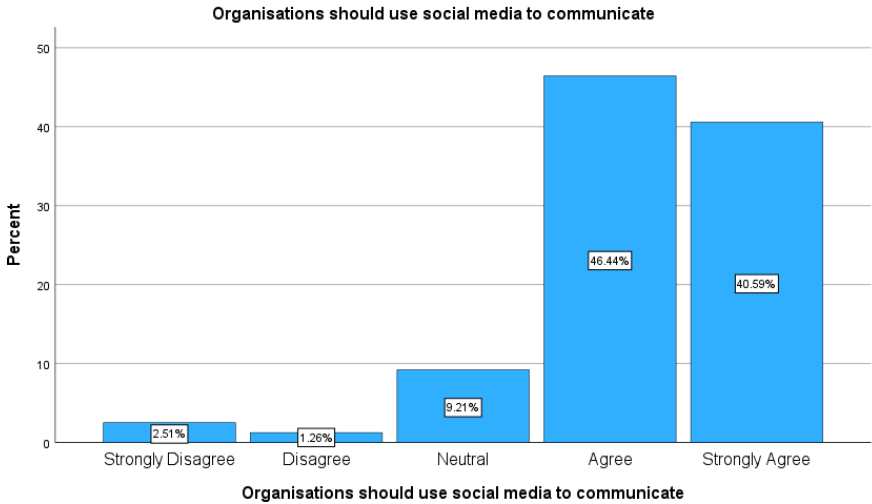


Figure 6:10 Views on importance for organisations to use social media for regular taxpayer communication

Figure 6.10 shows strong support for regular communication, with 87.03% (n=209) of participants agreeing or strongly agreeing. Only 9.21% (n=22) were neutral, and 3.76%

(n=9) disagreement introduces a subtle but important tension. This minority may reflect varying levels of access to digital platforms, differing expectations of communication frequency, or possible dissatisfaction with the quality or responsiveness of existing communication efforts. The results affirm the importance of social media communication for organisations. The literature confirms that communication via social media enhances the information exchange and communication practices, providing opportunities to extend reach and dialogue, as discussed in Chapters 1 and 3 (see Sections 1.1, 1.6.2 and 3.3.1)

These results confirm that the participants regarded social media as essential in modern organisational communication, and therefore concur with one of the principles of the DT, the dialogic loop (see Chapter 4, Section 4.2.2.1), which advocates for open, two-way engagement between organisations and stakeholders. This study argues that open, two-way engagement is enhanced through the use of social media, its effectiveness in building relationships depends on how well organisations address diverse stakeholder needs and expectations.

6.4.8 *Timely publication of content by RSL*

This question helped to determine whether RSL publishes content timely.

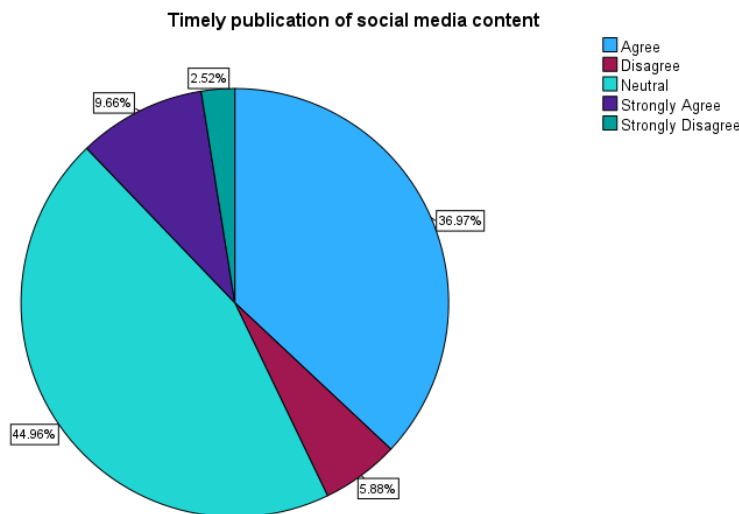


Figure 6:11 Timely publication of content by RSL

Figure 6.11 shows strong positive perceptions of RSL’s timeliness in content publication. A total of 81.93% (n=197) of the participants agreed or strongly agreed that content is published on time, while 9.66% (n=23) were neutral, and only 8.4% (n=20) expressed disagreement and this introduces an important tension. This minority may reflect inconsistencies in posting schedules, unequal access to platforms, or varying expectations among different taxpayer groups. These results indicate that most taxpayers view RSL as effective in ensuring timely communication.

Timely and relevant content fosters dialogue and sustained engagement, and enriches digital interactions (see Chapter 4, Sections 4.2.5 and 4.4.1.1). This suggests that RSL’s timely publication of content can enhance taxpayer participation. Despite the high positive response, it is suggested that the RSL should continue to identify the gaps, strengthen and maintain timely communication with all taxpayers.

6.4.9 RSL response time on social media

This question assessed the participants’ perceptions on RSL’s responsiveness on social media.

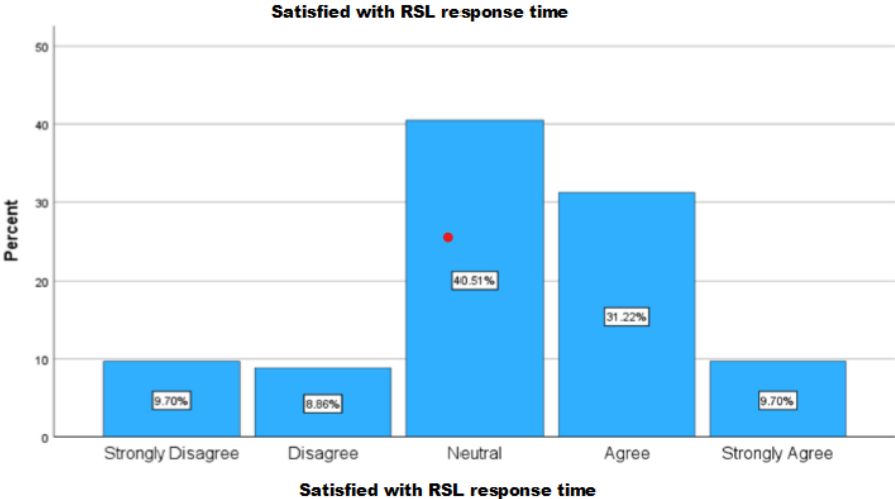


Figure 6:12 RSL response time on social media

Figure 6.12 shows that 40.51% (n=97) of the participants adopted a neutral stance; the largest group indicating indifference or uncertainty regarding RSL's response time. However, 40.92% (n=98) of the participants expressed satisfaction, reflecting moderate approval of RSL's response time. In contrast, 18.55% (n=45) expressed dissatisfaction, a proportion worth noting for further investigation. Real-time social media monitoring can enhance responsiveness and address stakeholder concerns, aligning with MRT which argues that richer digital platforms improve feedback immediacy (see Chapters 3 and 4, Sections 3.4.2 and 4.4.1.1).

This implies that the existence of high neutrality alongside polarised views (positive and negative) may reflect inconsistent or unclear perceptions of RSL's responses via social media platforms. The coexistence of positive and negative evaluations alongside a large neutral group highlights a tension in stakeholder experience, suggesting that RSL's response practices may lack consistency or visibility across platforms. Therefore, while RSL demonstrates moderate effectiveness in leveraging the immediacy and interactivity of social media, the high neutrality score suggests that its current responsiveness strategy may not be sufficiently visible or consistent to fully capitalise on the capabilities of rich media. Therefore, the findings point to a need for more consistent real-time monitoring and clearer response protocols to fully leverage the interactive capabilities of rich media environments.

6.4.10 Participants' preferred social media pages to access information

This question identified the platforms taxpayers prefer to use when engaging with RSL.

Table 6:3 Participants' preferred social media pages to access information

Social media pages used by participants		Percent
Social media platforms preferred by RSL participants to access RSL information	Facebook	57.3%
	X	3.8%
	YouTube	6.1%
	Linkedin	9.9%
	TikTok	8.6%
	Instagram	3.5%
	Other	10.8%
Total		100.0%

Table 6.3 shows that the participants prefer Facebook for accessing RSL information, with 57.3% (n=138) confirming its role as the organisation's primary communication channel. This aligns with literature and confirms that many organisations prioritise Facebook over websites for stakeholder communication (see Chapter 3, Section 3.6.1).

Moderate engagement was observed on LinkedIn 9.9% (n=24), TikTok 8.6% (n=21), and YouTube 6.1% (n=15), while X 3.8% (n=9) and Instagram 3.5% (n=8) had the lowest usage. Additionally, the presence of 10.8% (n=25) of participants accessing information through "other platforms," including email, WhatsApp, newsletters, and offline channels, introduces an important tension in the data between what is seen to be mostly used against the diverse tools used to communicate.

Overall, while results confirm that Facebook remains dominant, the low engagement on platforms like TikTok, X and Instagram suggests opportunities for RSL to diversify its social media strategy to engage younger and more diverse taxpayers.

6.4.11 Taxpayers preferred type of content on social media

This question aimed to establish the type of content RSL taxpayers prefer.

Table 6:4 Preferred type of content on social media

Type of content uploaded on social media		Percent
Type of content uploaded on social media	Written posts (text based)	29.1%
	Links to external content	9.3%
	Images	19.1%
	Videos	20.7%
	Livestream	17.2%
	Infographics	4.6%
Total		100.0%

Table 6.4 shows that participants prefer written posts 29.1% (n=70), followed by videos 20.7% (n=50), images 19.1% (n=46), and livestreams 17.2% (n=41). This indicates a tendency towards traditional, text-based communication despite the availability of multimedia formats. This was supported by the low preference for infographics 4.6% (n=11) and external links 9.3% (n=22). Overall, RSL taxpayers demonstrate selective engagement with content formats, favouring written communication over theoretically richer media. In contrast, the findings suggest that RSL stakeholders may not fully respond to richer formats, highlighting a potential misalignment between theoretical expectations and user behaviour.

The general findings in Section B address the RQ3 and 4 by pointing to the participants' experience on digital platforms and their awareness of the RSL social media platforms. The results further show that social participants prefer Facebook over other social media platforms. While audiovisual media takes precedence, for the stakeholders' familiarity and the richness of the content, participants may be constrained by data costs. The findings are validated by the Media Richness Theory, where priority is placed on rich media

platforms such as Facebook. However, the low engagement illustrated in Figure 6.6 and high awareness in Figure 6.5 demonstrate that RSL’s dialogue and engagement on social media platforms fail to evoke stakeholder participation

6.5 Section C: social media and dialogue

6.5.1 RSL’s use of social media to create dialogue

This question aimed to assesses the taxpayers’ perception of the effectiveness of RSL’s employment of social media to engage taxpayers in meaningful dialogue.

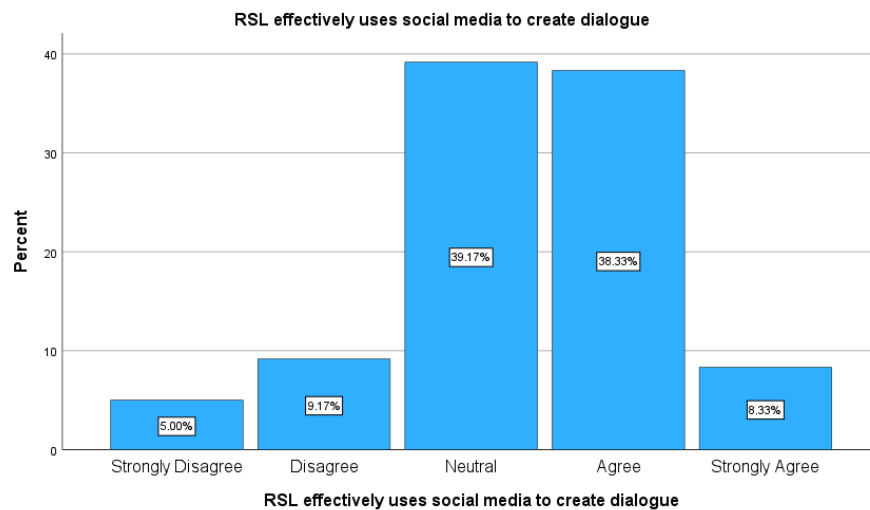


Figure 6:13 RSL’s use of social media to create dialogue

Figure 6.13 indicates mixed perceptions of RSL’s effectiveness in fostering dialogue via social media. About 46.7% (n=112) of participants agreed or strongly agreed that RSL effectively promotes dialogue, while 39.2% (n=94) remained neutral, suggesting uncertainty or limited visibility of such efforts. A smaller proportion, 14.2% (n=34), disagreed, indicating that some participants do not perceive RSL’s communication as dialogic.

These results show that some participants are neutral while others agreed with the question. Literature suggests that social media is inherently dialogic in nature and the effective use thereof facilitates dialogue (see Chapter 3, Section 3.2). The high neutrality rate may therefore reflect limited two-way interaction or awareness. Although moderate agreement suggests partial effectiveness, RSL should strengthen engagement strategies to convert neutrality into active participation. These findings address RQ3, as the results, aligned with the Dialogic Theory’s commitment and propinquity principles, are achieved in RSL communication. The conflicting responses show that RSL is ambitious, but its results are not realised.

6.5.2 RSL’s engagement with stakeholders about new initiatives

This question sought to establish whether RSL engages its taxpayers in the development of new initiatives.

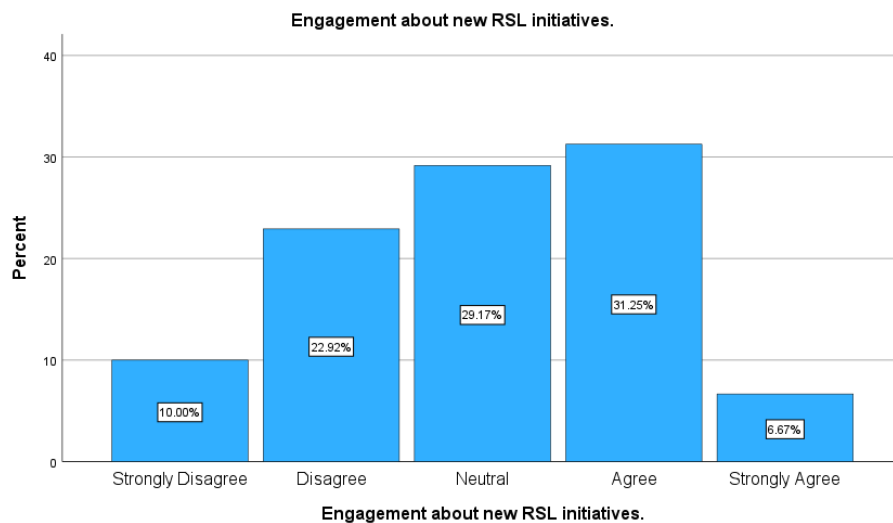


Figure 6:14 RSL’s engagement with participants about new initiatives

Figure 6.14 shows that only 37.92% (n=91) of the participants agreed that they are consulted when RSL introduces new initiatives, while 32.92% (n=79) disagreed and

29.17% (n=70) remain neutral. This near-even split, coupled with high neutrality, suggests that RSL's stakeholder consultations may be inconsistent or insufficiently participatory.

This pattern reveals a tension between the availability of digital platforms and their perceived use for stakeholder inclusion. While social media inherently enables two-way communication, these findings suggest that RSL may be underutilising this potential, leaning more towards one-way information dissemination. The results suggest that RSL may not be fully leveraging on social media potential to consult stakeholders.

6.5.3 *Participant interest in engaging with RSL in their initiatives and programmes*

This question aimed to determine whether the stakeholders of RSL prefer to be engaging in RSL's initiatives.

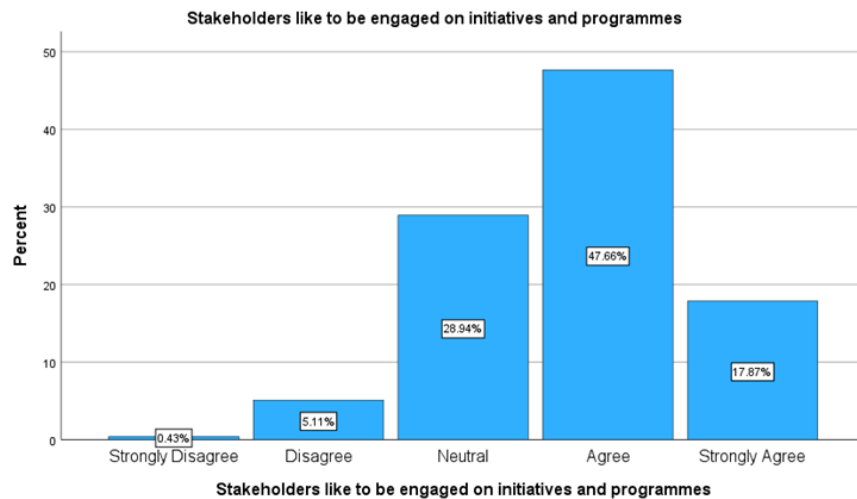


Figure 6:15 Stakeholders interest in engaging with RSL in their initiatives and programmes

The results in Figure 6.15 show a strong desire among the participants to engage in organisational initiatives, with 65.43% (n=157) expressing high interest. A further 28.94%

(n=69) were neutral, possibly reflecting uncertainty or limited experience with participatory processes. This neutrality introduces a critical tension in the data, while participants conceptually support engagement, their uncertainty may reflect limited awareness of existing initiatives, previous experiences of ineffective participation, or a lack of visible feedback mechanisms. Only 5.54% (n=13) expressed dissatisfaction.

The participants' willingness to engage suggests an environment conducive to genuine dialogue and organisational transparency. The propinquity principle in DT highlights the importance of involving stakeholders affected by organisational actions, allowing real-time expression of concerns and expectations (see Chapter 4, Section 4.2.1.5). However, the results show a contrast that emerged between taxpayers' strong willingness to engage and the neutrality observed in initiative-specific results. This suggests that although interest is mostly high, RSL might not have fully capitalised on this opportunity, revealing a gap between taxpayers' expectations and organisational practice.

6.5.4 Stakeholders' preference for the use of social media for engagement

This question examined taxpayers' preferences for the use of social media for engagement.

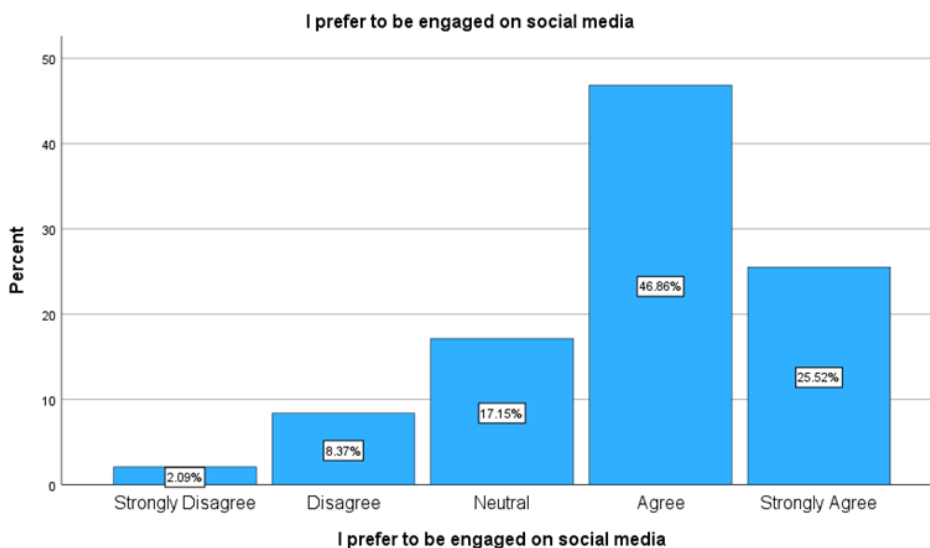


Figure 6:16 Stakeholders' preference for social media for engagement

Figure 6.16 shows that 72.37% (n=174) of the participants prefer social media engagement, citing access to real-time information. This suggests that social media is perceived as an effective taxpayer engagement tool. A smaller portion, 17.15% (n=41), remained neutral, possibly reflecting indifference or limited exposure to effective social media engagement. This neutrality may indicate a gap in meaningful engagement, where some stakeholders are either not fully aware of RSL's social media presence or do not perceive it as consistently valuable. The 10.46% (n=25) who disagreed highlight a minority experience of dissatisfaction, which is important as it signals that social media engagement is not universally effective. The high agreement rate implies that many participants find social media effective in meeting their engagement needs and fostering instant communication.

Literature indicates that stakeholders increasingly use social media to share opinions and interact with organisations (see Chapter 3, Section 3.3.2). While most participants prefer social media engagement, the small neutral and disagreeing group shows that RSL must further refine its digital strategies to enhance inclusivity and sustained participation.

6.5.5 Access and navigation on RSL social media platforms

This question aimed to assess whether taxpayers find RSL's social media platforms accessible and easy to navigate.

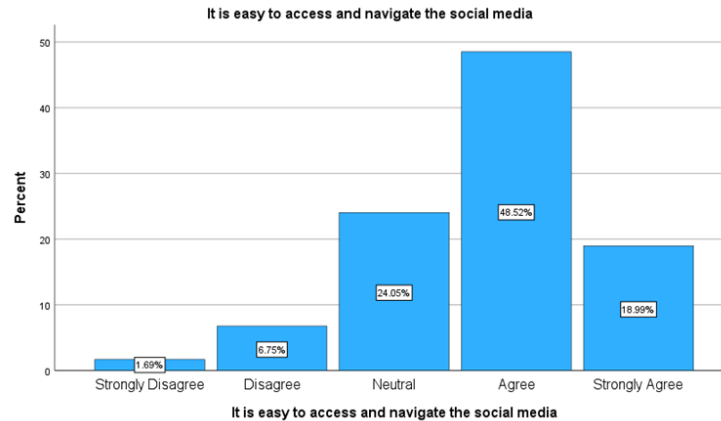


Figure 6:17 Access and navigation of RSL social media platforms

Figure 6.17 shows that most participants, i.e. 67.47% (n=162), perceive RSL’s social media platforms as easy to access and navigate, indicating a generally positive user experience. A smaller portion 24.09% (n=58) were neutral, possibly reflecting varying digital literacy or limited exposure, while only 8.44% (n=20) reported difficulties. This suggests that accessibility issues affect a small minority, and the majority find the platforms easy to access.

DT’s principle of ease of interface stresses that communication tools play an important role in ensuring that messages reach the intended stakeholders, and therefore the use of platforms that are easy to navigate and accessible get the dialogue flowing (see Chapter 4, Section 4.2.2.4). While the findings suggest that RSL’s platforms are generally effective in this regard, the presence of neutral and negative responses introduces a tension between overall satisfaction and uneven user experience. Although most taxpayers find RSL’s platforms accessible, the neutral and disagreeing responses highlight the need for ongoing platform evaluation and user support to ensure inclusivity and broaden participation.

6.5.6 Transparency of RSL social media communication

This question aimed to assess whether taxpayers perceive RSL’s communication to be transparent.

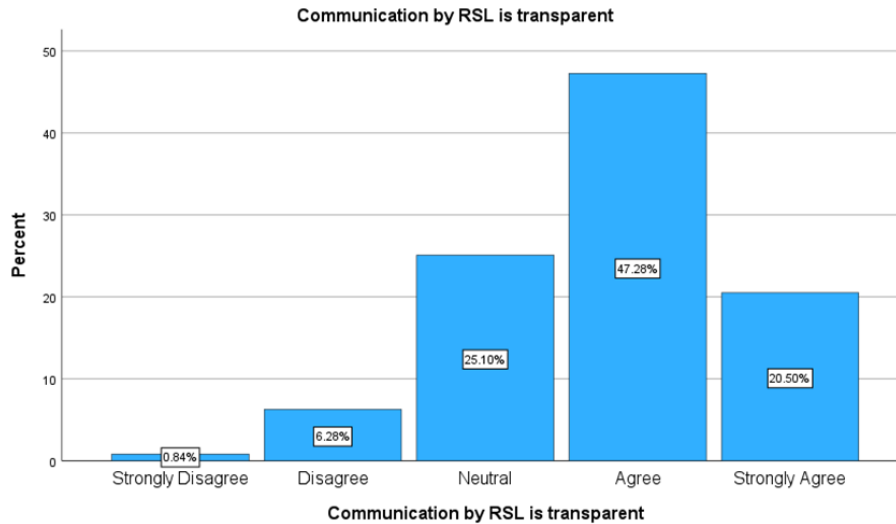


Figure 6:18 Transparency of RSL social media communication

Figure 6.18 shows that most participants, 67.76% (n=162), agree or strongly agree that RSL communicates transparently, demonstrating openness to communication. Transparency in communication is a foundational element of RMT, which emphasises trust, credibility, and satisfaction as critical dimensions in sustaining meaningful organisational relationships (see Chapter 4, Section 4.3.2). The findings are further supported by literature that indicates that transparency signals integrity and reliability, the key drivers of stakeholder trust (see Chapter 4, Section 4.3.1.1).

However, 25.10% (n=60) of the participants expressed neutrality, indicating some ambiguity in how RSL’s transparency is perceived and suggesting a possible gap between intent and experience. This pattern points to a possible gap between organisational intent and stakeholder perception, where transparency may be communicated but not consistently experienced or fully understood. Richer media are better suited for communicating complex or sensitive messages in pursuit of transparency

(see Chapter 4, Section 4.4.1.3). Although RSL’s transparency reflects positively on its communication practices, the neutral responses highlight the need for more consistent and clearly articulated strategies to reinforce openness and reduce uncertainty in stakeholder engagement.

6.5.7 RSL information sharing via social media platforms

This question aimed to determine whether taxpayers consider it necessary for RSL to disseminate information via social media.

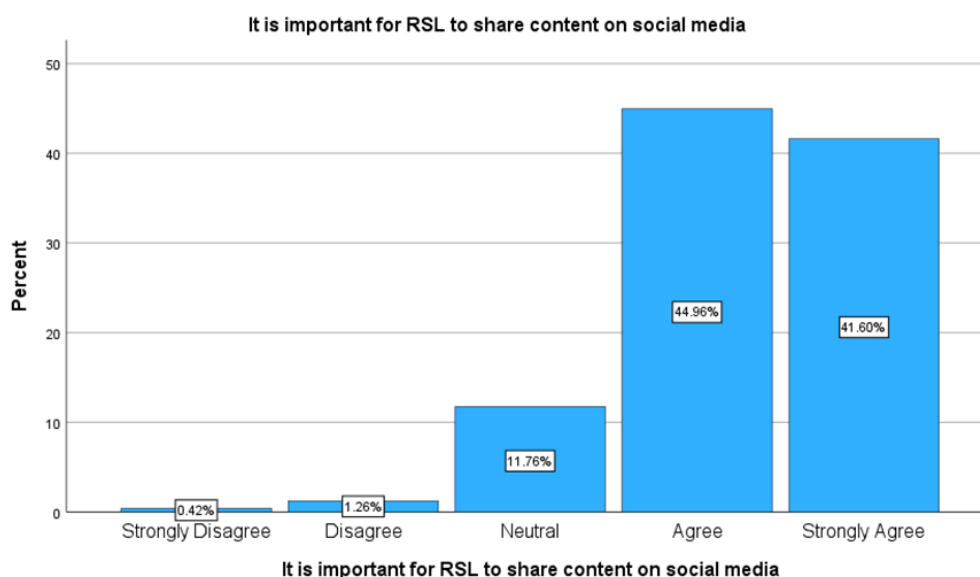


Figure 6:19 RSL information sharing via social media platforms

Figure 6.19 indicates that 86.56% (n=208) of the participants’ value RSL’s use of social media for content sharing, reflecting strong stakeholder expectations for a visible and active digital presence. Only 11.75% (n=28) were neutral, and 1.68% (n=4) disagreed, underscoring broad support for social media as a vital communication tool. These findings reflect the satisfaction dimension of RMT, which posits that relationships thrive when stakeholders’ informational needs are met, as discussed in Chapter 4 (see Section 4.3.2). The taxpayers’ preference for social media communication demonstrates their desire for

consistent updates and interactive communication fostering connection. Importantly, the overwhelming support may also indicate that social media has become a primary expectation rather than an optional channel in public communication. However, the presence of a neutral group (11.75%) and a small dissenting minority (1.68%) introduces an important tension in the data. Taxpayers clearly value content sharing as a key communication function. The small neutral segment, however, may indicate a need for more targeted or relevant social media content.

6.5.8 Clarity of RSL’s social media communication

This question aimed to assess the taxpayers’ perceptions of the clarity of RSL’s social media communication.

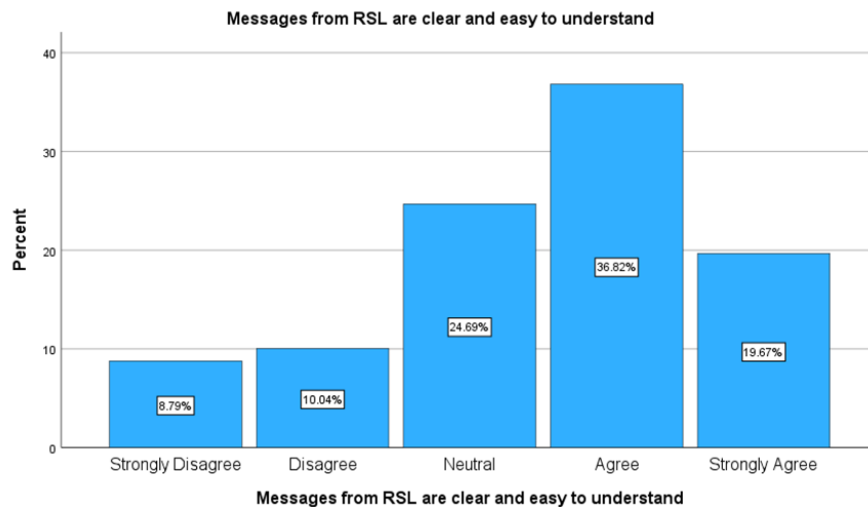


Figure 6:20 Clarity of RSL’s social media communication

Figure 6.20 indicates that 56.49% (n=136) of the participants perceived RSL’s messages as clear and easy to understand, while 18.83% (n=45) found them unclear and 24.65% (n=59) remained neutral. The majority’s positive perception suggests that messaging is generally clear; however, the neutral and negative responses point to inconsistencies or varied stakeholder interpretations. This variation may reflect differences in stakeholders’

digital literacy levels, exposure to RSL communication channels, or inconsistencies in message design across platforms.

These findings highlight a tension between overall positive perceptions and underlying inconsistencies in message interpretation. These results underscore the importance of maintaining clear communication. While RSL communicates clearly and comprehensively, there is room for improvement.

6.5.9 RSL's efforts in ensuring shared understanding with stakeholders

This question assessed whether RSL ensures that taxpayers share a common understanding of the information provided.

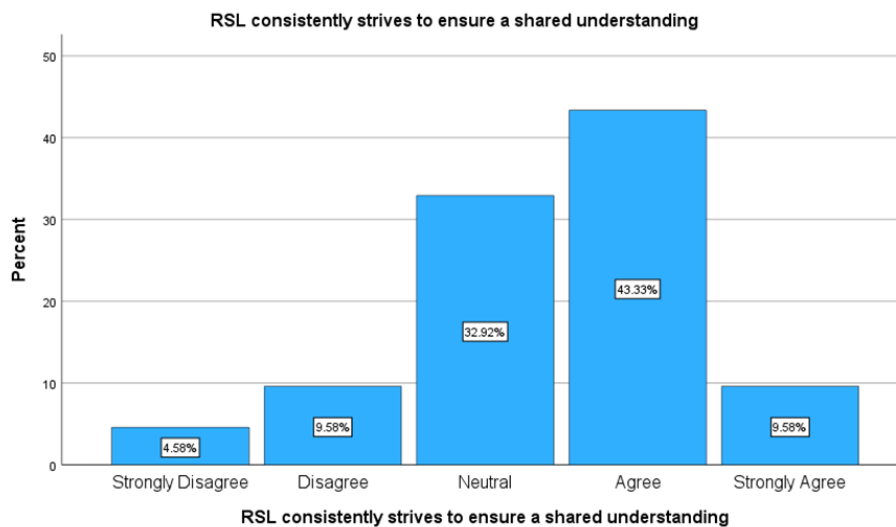


Figure 6:21 RSL's efforts in ensuring shared understanding

Figure 6.21 demonstrates a positive perception among the participants regarding RSL's efforts to promote a shared understanding of its communication, with 52.91% (n=127) who believed that RSL puts effort into fostering mutual understanding. However, a substantial number of participants, 32.92% (n=79), remained neutral, and 14.13% (n=34) disagreed about RSL's consistency in ensuring shared understanding.

This pattern reflects a tension between perceived organisational intent and stakeholder experience, suggesting that although RSL is recognised as making efforts toward mutual understanding, these efforts are not uniformly experienced or fully effective. These results suggest that while the majority of the participants recognised RSL’s attempt to foster a shared understanding, a notable proportion of neutral and dissenting views point to the need to ensure more stakeholder-sensitive communication. The result echoes the satisfaction dimension of RMT, suggesting that the degree to which stakeholders perceive the organisation as working toward mutual understanding can influence how fulfilling and trustworthy they view the relationship, as discussed in Chapter 4 (see Section 4.3.2).

6.5.10 Stakeholder satisfaction with RSL dialogue and interaction

This question evaluated the level of satisfaction of RSL taxpayers regarding dialogue and interaction on social media by RSL.

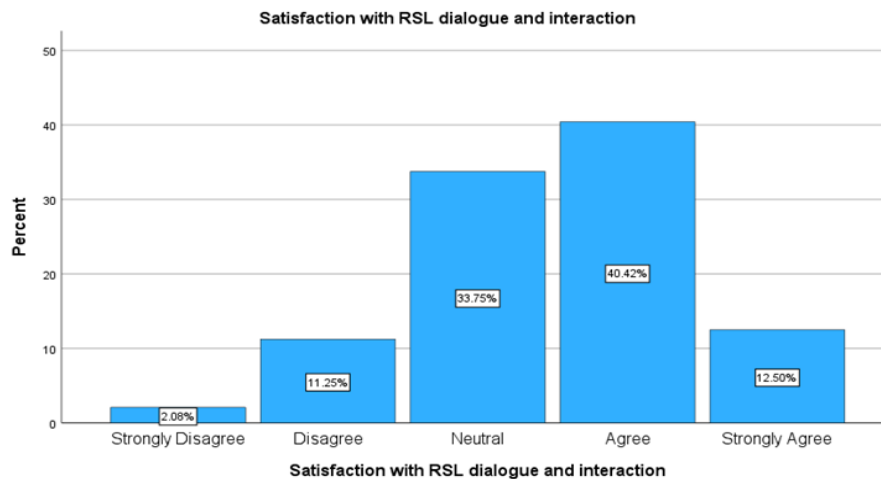


Figure 6:22 Stakeholder satisfaction with RSL dialogue and interaction

Figure 6.22 shows that 52.92% (n=127) of the participants were satisfied with RSL’s dialogue and interaction on social media, 33.75% (n=81) remained neutral, and 13.33%

(n=32) were dissatisfied. Dialogue extends beyond message delivery to active, reciprocal communication (see Chapter 2, Section 2.2.6).

Although over half of the participants expressed satisfaction, the high neutrality suggests that RSL's communication may not be fully dialogic or interactive to all taxpayers. This neutrality may suggest that while information is being received, it is not consistently generating meaningful interaction or participation, which is central to dialogic communication. The presence of both neutral and dissatisfied responses, therefore indicates a potential gap between information provision and true dialogic engagement. Although most taxpayers were satisfied, the results suggest that some stakeholders were not yet convinced that meaningful interaction with RSL is taking place.

6.5.11 RSL regular engagement activities encourage stakeholders to visit their social media pages

This question sought to assess the extent to which engagement activities encourage taxpayers to visit and interact with social media platforms.

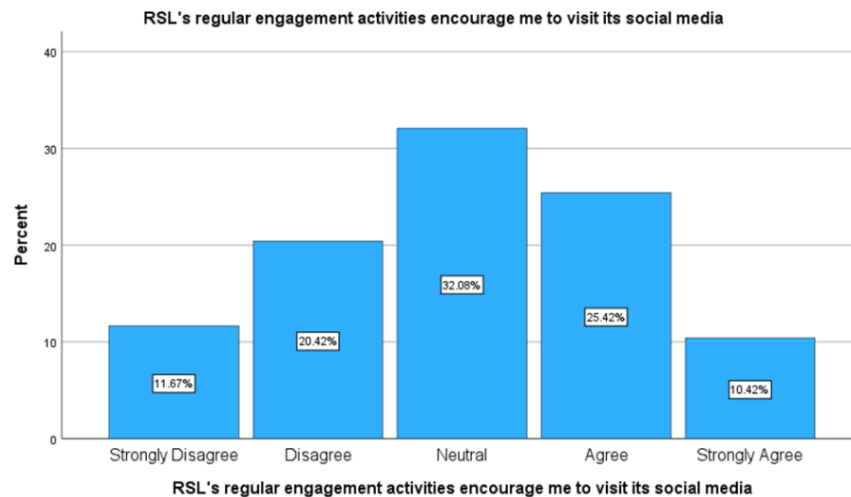


Figure 6:23 RSL regular engagement activities encourage stakeholders to visit their social media pages

Figure 6.23 reveals a generally weak influence of RSL's engagement activities on the participants. Although 35.84% (n=86) of the participants agreed or strongly agreed that RSL's engagement efforts encourage visits to the social media sites, 32.08% (n=77) remained neutral, and another 32.09% (n=77) expressed dissatisfaction, indicating limited connection to RSL's social media content. This near-equal distribution across the three response categories suggests a lack of consensus among participants, indicating that RSL's engagement strategy is not consistently resonating with its stakeholders.

The low rate of strong agreement suggests that few taxpayers find the content engaging. This is a concern as literature indicates that dialogue thrives when organisations provide content that motivates ongoing participation (see Chapter 4, Section 4.2.5); a quality seemingly lacking in RSL's communication as shown by the results. Therefore, there is a need to package engaging content to encourage interaction and visits.

6.5.12 Satisfaction with RSL's initiation and conclusion of social media conversations

This question explored whether RSL's management of dialogue and conversations on social media, including how conversations are initiated and concluded, is satisfactory.

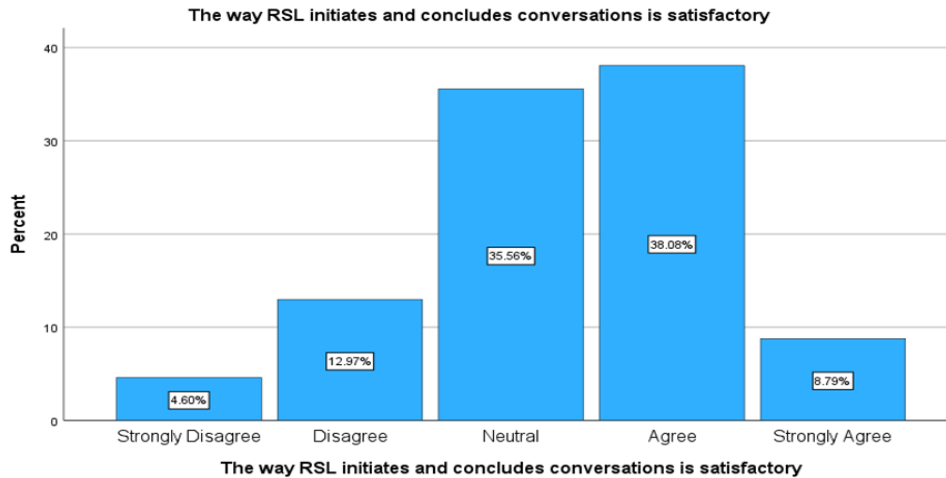


Figure 6:24 Satisfaction with RSL’s initiation and conclusion of social media conversations

Figure 6.24 indicates that most of the participants viewed RSL’s handling of conversations on social media as generally acceptable, with 46.87% (n=112) agreeing while 35.56% (n=85) were neutral and 17.57% (n=42) disagreed. This pattern implies that although RSL’s social media interactions are not viewed negatively, they are not sufficiently strong or consistent to generate clear affirmation among a large proportion of participants.

This indicates that although perceptions are not negative, RSL’s social media communication may lack visibility or consistency, leading to uncertainty among taxpayers about the quality of interactions.

6.5.13 Opportunities for stakeholder feedback

The question assessed whether stakeholders feel RSL provides opportunities for feedback.

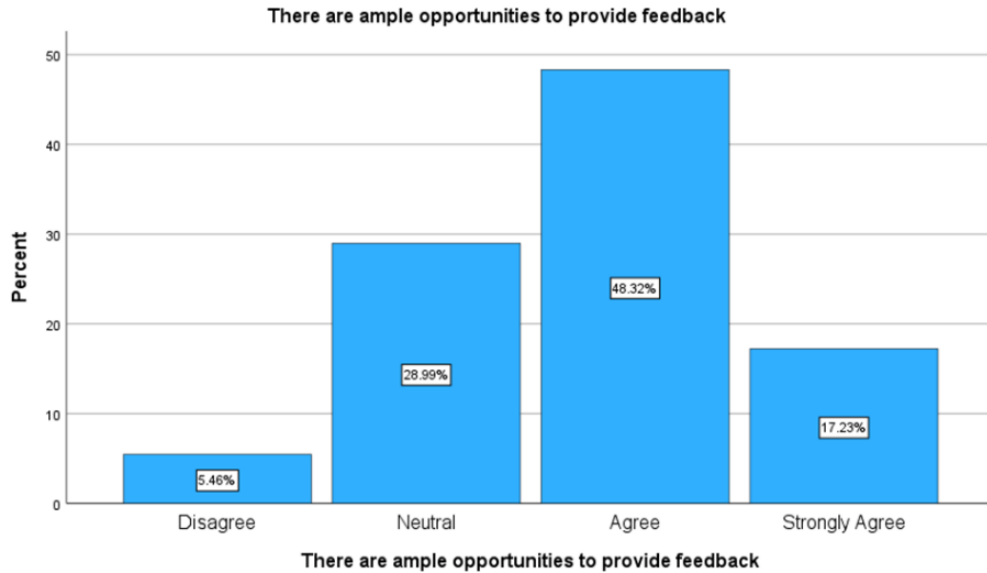


Figure 6:25 Opportunities for taxpayer feedback

Figure 6.25 shows that a majority of participants 65.55% (n=157) agreed that RSL provides sufficient opportunities for feedback, reflecting a generally positive perception of the organisation’s openness to taxpayer input. The dominance of agreement suggests that RSL’s communication systems are generally perceived as open and inclusive, reflecting a functional feedback environment. However, 28.99% (n=70) expressed neutrality, suggesting possible uncertainty or limited experience with existing feedback mechanisms, while only 5.4% (n=13) disagreed, further suggesting that outright dissatisfaction with feedback opportunities is minimal.

The results also align with literature that emphasises feedback as a critical element in organisational communication (see Chapter 3, Section 3.3.2). The results reflect positively on RSL’s feedback opportunities but highlight the need to enhance the feedback provision mechanisms.

6.5.14 Agreement on communication methods between RSL and taxpayers

This question aimed to determine whether there is mutual understanding between RSL and its taxpayers regarding social media communications.

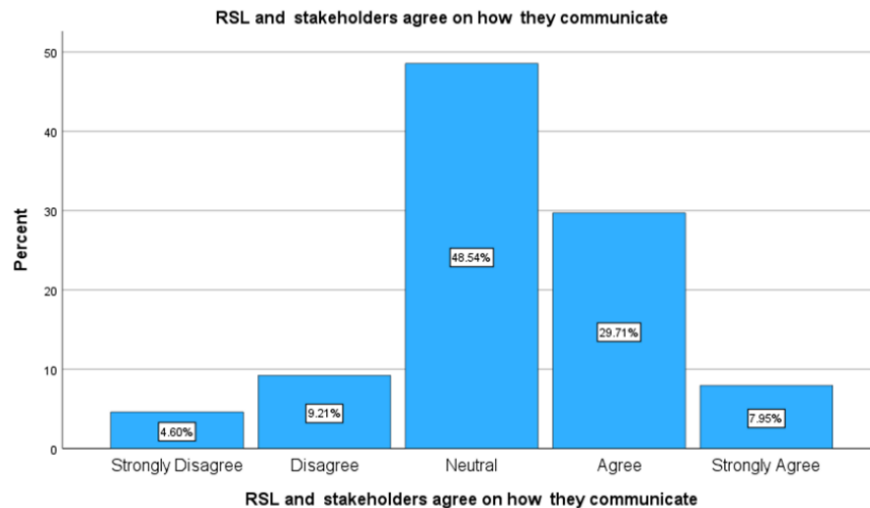


Figure 6:26 Agreement on communication methods between RSL and taxpayers

Figure 6.26 indicates a high level of neutrality, with 48.54% (n=116) of the participants neither agreeing nor disagreeing that RSL and its stakeholders agree on the communication methods. This suggests uncertainty, limited engagement, or unclear communication practices. The dominance of neutrality may reflect limited exposure to RSL's communication processes, inconsistent messaging across platforms, or insufficient clarity in how communication methods are implemented and understood. Only 37.66% (n=90) agreed that RSL's communication aligns with taxpayer expectations, while a small proportion 13.81% (n=34) expressed disagreement.

The dominance of neutral responses suggests that many taxpayers may be unaware of RSL's efforts to facilitate mutual understanding through its communication practices. These findings align with literature that indicates that the selection and effective use of appropriate communication media are critical to achieving mutual agreement (see

Chapter 4, Section 4.2.3). The observed neutrality and moderate levels of agreement indicate that RSL needs to adopt more visible and deliberate communication actions to ensure taxpayers recognise and experience mutual understanding in its communication practices.

6.5.15 Stakeholders' language preference

This question aimed to obtain taxpayers' preferences regarding the language used in RSL's social media communications.

Table 6:5 Stakeholders' language preference

Language preferred by stakeholders		Percent
Language preferred	Language preference: English	50.0%
	Language preference: Sesotho	49.2%
	Other	0.8%
Total		100.0%

Table 6.5 indicates an almost equal preference for English 50% (n=120) and Sesotho 49.2% (n=118), reflecting a strong bilingual communication environment in which both languages hold significant value. The minimal selection of 'Other' 0.8% (n=2) further suggests that RSL still has to establish those other languages to reach all taxpayers. English may be associated with formal, technical, or institutional communication, while Sesotho appears to support accessibility, cultural familiarity, and everyday comprehension. This result highlights the importance of language variety for rich and effective communication, as emphasised in MRT (see Chapter 4, Section 4.4.1.3).

Using both English and Sesotho enables taxpayers to engage with content that is culturally resonant and easily understood, thereby reducing ambiguity and enhancing

participation. The results suggest that RSL should adopt bilingual communication strategies to enhance accessibility, cultural relevance, and stakeholder engagement.

The general findings in Section C address RQ3. The findings from the participants on Figure 6.13 shows moderate agreement of RSL's dialogue effectiveness (46.7%), in Figure 6.14, participants illustrated high neutrality on mutual understanding of communication methods (37.92%). The participants in Figure 6.26 further highlighted low consultation on RSL's new initiatives (48.54%) are true reflection that RSL fails to engage stakeholders in real time, as argued by the DT's five principles, particularly propinquity, commitment, which advocates for long-term engagement, and mutuality, which emphasised that communicators should have common or shared goals, as discussed in Chapter 4 (see Section 4.2.1.3). The findings do not explicitly show how RSL communication aligns with these principles. It should, however be noted that the high neutrality shown by the participants means RSL has missed the opportunity for genuine two-way engagement, indicating a gap in RSL's communication design.

6.6 Section D: social media and relationships

6.6.1 *Relationship building through social media*

This question assessed taxpayers' perceptions regarding the effectiveness of social media in facilitating relationship-building.

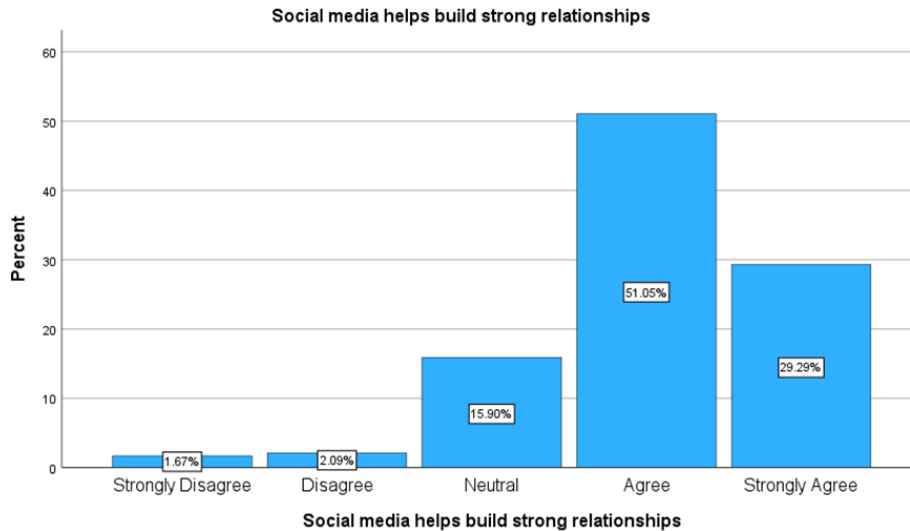


Figure 6:27 Relationship building through social media

Figure 6.27 shows strong participants support for social media as an effective relationship-building tool, with 80.34% (n=193) agreeing that it fosters strong organisational-stakeholder relationships. A smaller proportion, 15.9% (n=38), remained neutral, while 3.76% (n=9) disagreed. This overall positive perception underscores social media’s role in promoting sustained relationships between RSL and its taxpayers.

The findings are supported by literature that indicates that effective organisational relationships depend on frequent, interactive exchanges with both internal and external stakeholders, as discussed in Chapter 2 (see Section 2.2.5). The results suggest that RSL taxpayers perceive social media as a tool to facilitate relationships. This finding addresses RQ4, and it is validated by the satisfaction dimension of Relationship Management, which suggests that relationships rely on the stakeholders’ perception of the value of communication and their interactions with an organisation, as discussed in Chapter 4 (see Section 4.3.1.4).

6.6.2 Social media as a catalyst for trust

This question sought to assess whether RSL’s social media communications promote trust.

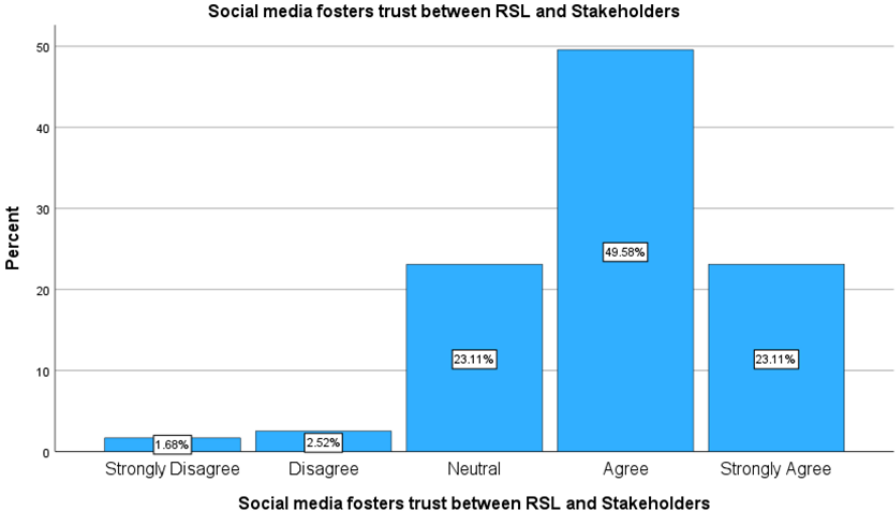


Figure 6:28 Social media as a catalyst for trust

Figure 6.28 shows that most participants, 72.69% (n=173), agreed that social media helps build trust between RSL and its taxpayers, while 23.11% (n=55) remained neutral and only 3.94% (n=9) disagreed. These results demonstrate strong confidence in social media as a trust-building tool, though a notable minority remains unconvinced.

This supports the view that social media acts as a catalyst for trust, as consistent, transparent communication reinforces perceptions of accountability, thereby strengthening stakeholder confidence (see Chapter 3 and 4, Sections 3.3.2 and 4.3.1.1). The results suggest that RSL’s taxpayers perceive social media as a valuable tool to build trust between them and the RSL. As revealed in the findings, trust in relationships is key, as evidenced by 72.69% agreement. This is because the RSL’s social media engagements have been laying a foundation for positive relations, although engagement frequency dimension remains underdeveloped (Figure 6.6).

6.6.3 Stakeholders' satisfaction with their relationship with RSL

This question sought to assess the extent to which taxpayers are satisfied with their relationship with the RSL.

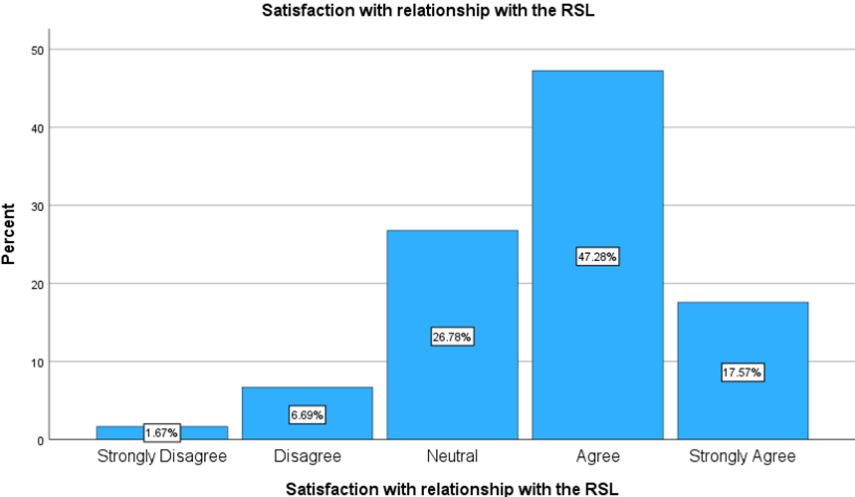


Figure 6:29 Stakeholders' satisfaction with their relationship with RSL

Figure 6.29 shows a strong level of stakeholder satisfaction in their relationship with RSL, with 64.83% (n=155) expressing satisfaction. This suggests that RSL's stakeholder engagement and service delivery efforts are largely effective in fostering positive relationships. However, 26.78% (n=64) of participants remained neutral. Rather than indicating outright dissatisfaction, neutrality may reflect passive engagement, limited emotional connection, or uncertainty about RSL's responsiveness and value in stakeholder interactions. Only 8.66% (n=20) expressed dissatisfaction, indicating limited fulfilment among some stakeholders.

The results reflect positively on RSL's relationship-building efforts, though the neutral and dissatisfied responses highlight the need for more inclusive engagement strategies to ensure that taxpayers are satisfied.

6.6.4 Stakeholder engagement on social media

This question examined the taxpayers’ perceptions of their engagement via social media.

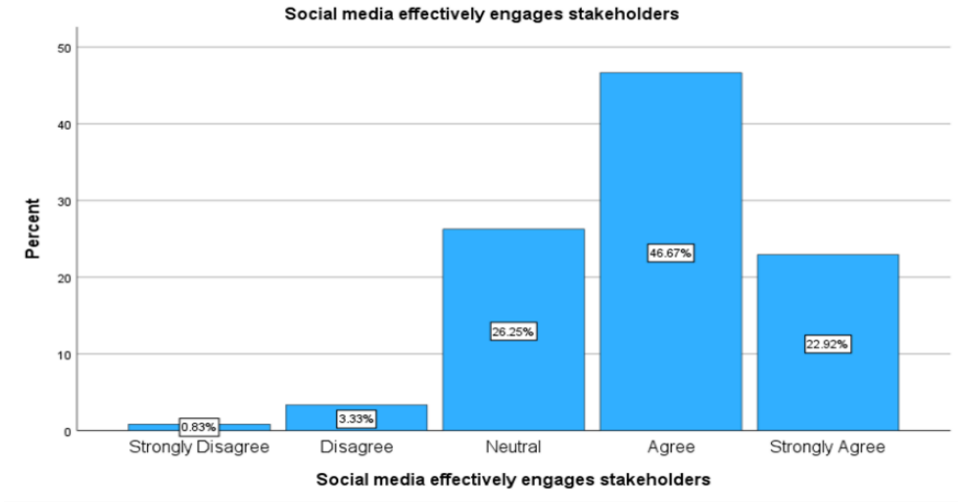


Figure 6:30 Stakeholder engagement on social media

Figure 6.30 shows strong support for RSL’s social media engagement strategies, with 69.59% (n=167) of the participants agreeing that these platforms effectively engage stakeholders and foster positive relationships. Social media features such as comments, reactions, direct messaging, and multimedia content enable real-time interaction and deeper stakeholder engagement (Chapter 4, Section 4.4.1.1). However, the participants showed a moderate level of neutrality, 26.25% (n=63). This neutrality may indicate inconsistent user experiences, limited awareness of engagement opportunities, or passive stakeholders who are exposed to content but not sufficiently motivated to interact. Only 4.16% (n=10) disagreed that RSL’s social media platforms effectively engage stakeholders. The small proportion of disagreement further confirms that outright dissatisfaction is minimal; however, the dominance of neutrality over disagreement is particularly significant, as it reflects uncertainty rather than rejection. The results suggest that RSL has to make efforts to ensure that all taxpayers feel engaged.

6.6.5 Honesty as a key factor for relationship building

This question assessed the taxpayers' views on the importance of honesty in relationship building.

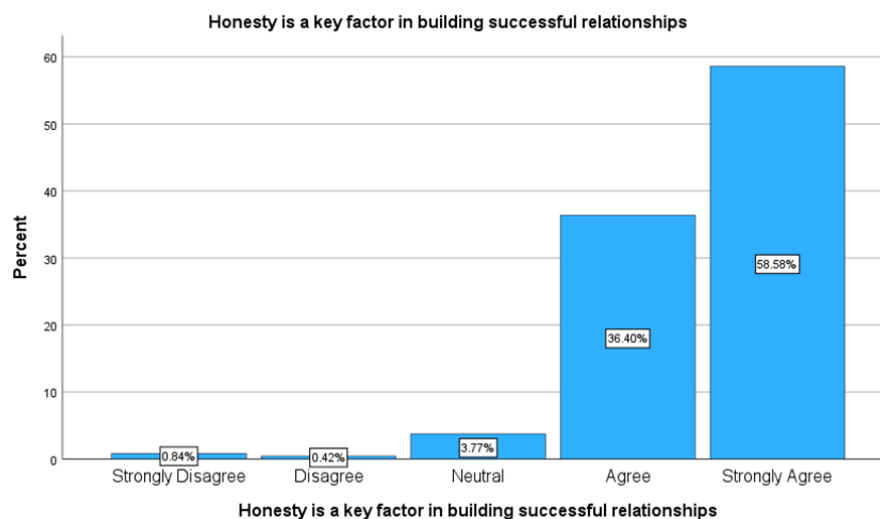


Figure 6:31 Honesty as a key factor for relationship building

Figure 6.31 indicates strong participant support for honesty in relationship building, with 94.99% (n=228) agreeing that it is essential. Only 3.77% (n=9) remained neutral, and 1.26% (n=3) disagreed, reflecting a clear consensus on the importance of honesty in fostering trust. These results suggest that honesty is not merely a desirable communication attribute but a foundational expectation shaping the legitimacy of RSL - taxpayer relationships.

The DT emphasises the importance of organisational openness and authentic engagement as cornerstones of honesty in communication (see Chapter 4, Section 4.2.1.4), which as a result enhances the importance of the taxpayer' emphasis on the importance of honest communication from the RSL. The results show that the participants regarded honest communication as important for sustained relationships.

6.6.6 RSL's commitment to maintain relationships

This question evaluated the extent to which the taxpayers perceive RSL as dedicated to fostering and maintaining long-term relationships.

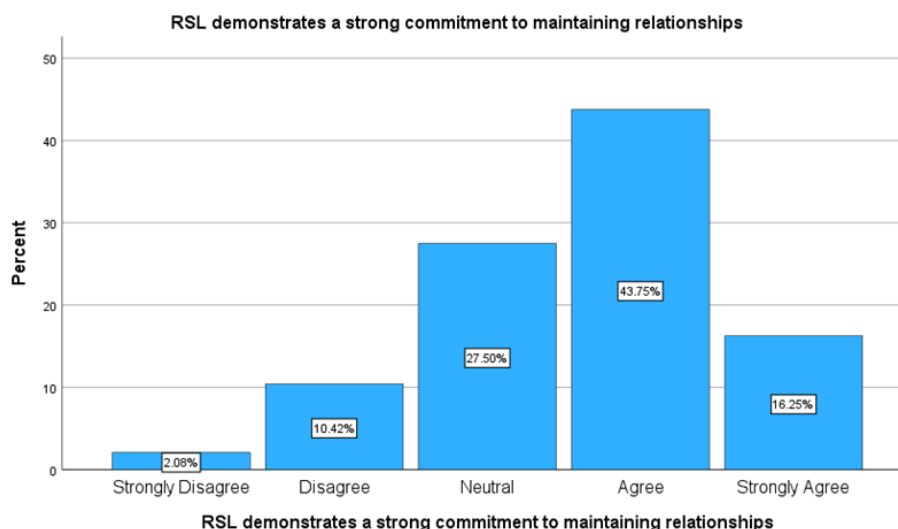


Figure 6:32 RSL's commitment to maintain relationships

Figure 6.32 shows a generally positive perception of RSL's commitment to maintaining relationships with taxpayers, with 60% (n=144) of the participants expressing confidence in this commitment. This suggests that RSL's relationship-building initiatives are visible and effective for a majority of stakeholders. However, 27.5% (n=66) remained neutral. The relatively high proportion of neutral responses is particularly notable, as it may indicate limited interaction, insufficient communication clarity, or uncertainty among some taxpayers regarding RSL's relational efforts. Only 12.3% (n=30) disagreed, indicating that RSL's efforts may not be consistently visible to all taxpayers.

The overall positive responses suggest that RSL is largely committed to building and maintaining relationships with taxpayers. Although RSL is largely viewed as committed, strategic enhancements in engagement and communication may further increase taxpayer confidence about RSL's commitment to maintaining relationships.

6.6.7 Social media as a platform for stakeholder feedback to strengthen relationships

This question aimed to determine whether RSL taxpayers perceive social media as an effective platform for providing feedback in strengthening stakeholder relationships.

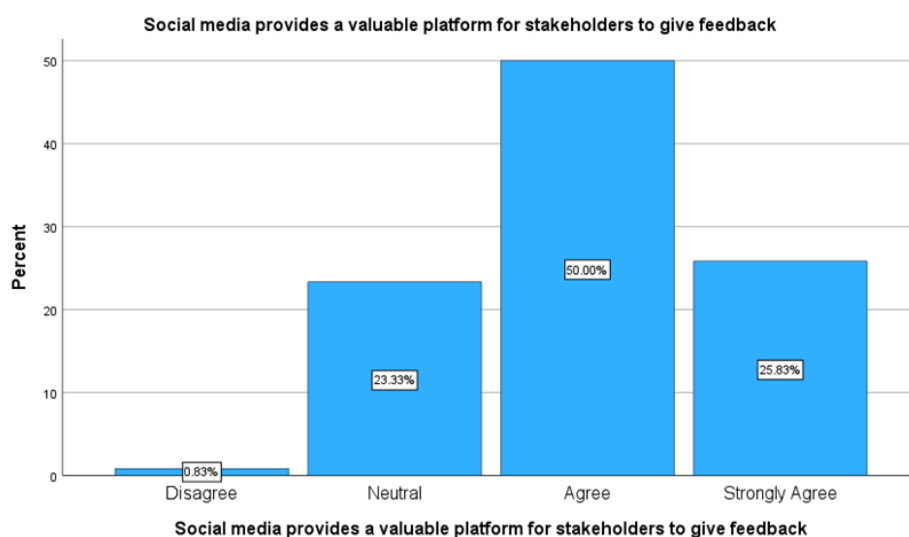


Figure 6:33 Social media as a platform for stakeholder feedback to strengthen relationships

Figure 6.33 shows a strong agreement, 75.83% (n=181), that social media is an effective tool for taxpayer feedback. However, the relatively high proportion of neutral responses 23.33% (n=56) introduces an important interpretive tension, as it suggests that nearly one quarter of participants are not fully convinced or lack sufficient experience to assess the effectiveness of these platforms. Although only a marginal 0.83% (n=3) disagreed, the dominance of neutrality over disagreement is particularly significant, as it points less to rejection of the system thus reflecting positively on RSL and relationship building.

These results relate to DT, particularly the dialogic loop principle, which emphasises open, two-way communication and valued feedback; a view echoed across the literature that highlights feedback as central to effective organisational communication and

essential for enhancing transparency, receptiveness, and trust (see Chapter 3 and 4, Sections 2.2.3, 3.3.2, 4.2.2.1 & 4.3.1.1). The results suggest that while the majority agree that social media facilitates feedback and strengthens relationships, RSL still has to devise mechanisms to ensure that all taxpayers feel part of the communication and that they are heard.

6.6.8 Stakeholder trust in RSL’s ability to manage relationship challenges

This question assessed the taxpayers’ confidence in RSL’s capacity to effectively manage challenges within its relationships with stakeholders.

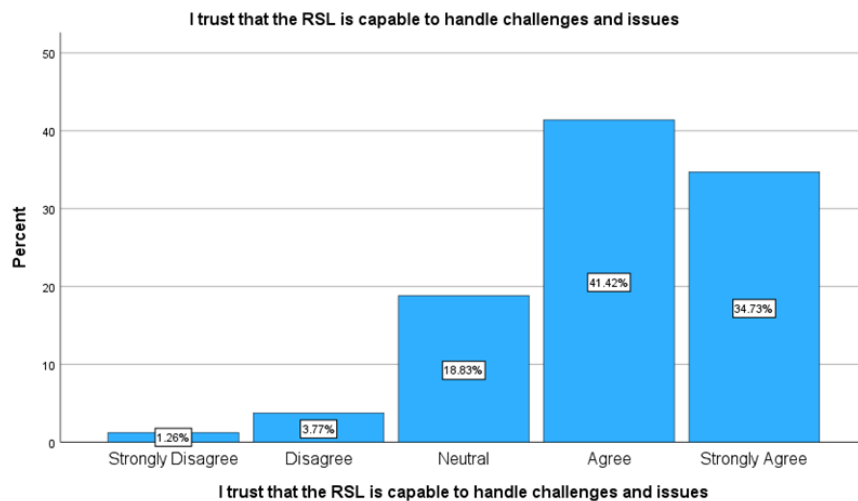


Figure 6:34 Stakeholder trust in RSL’s ability to manage relationship challenges

Figure 6.34 shows a strong level of stakeholder confidence in RSL’s ability to manage and resolve challenges, with 76.15% (n=182) agreeing, the presence of a notable proportion of neutral responses (18.83% (n=45) introduces an important point of tension that warrants closer examination. The relatively small proportion of disagreement 5.03% (n=12) further reinforces the organisation’s generally favourable perception, but also highlights that a minority of stakeholders may have encountered unresolved challenges,

pointing to potential service inconsistencies. This demonstrates a high level of trust in the organisation's competence and reliability.

The results reinforce the DT principle of mutuality, which emphasises shared goals and collaborative problem-solving in organisation-stakeholder relationships, with responsiveness and mutual understanding shown to strengthen stakeholder confidence (see Chapters 1 and 4, Sections 1.7.2 and 4.2.1.3). The results indicated that RSL was perceived as credible and effective in resolving issues in a relationship. However, the neutral responses signal an opportunity to strengthen communication and to further enhance taxpayer trust.

The findings in Figures 6.28, 6.34, 6.6, 6.23 show strong stakeholder trust and low dialogic engagement with RSL, meaning that stakeholders support and trust RSL, yet they do not actively engage with its social media content. This suggests that RSL stakeholders may have faith in the organisation, but have no interest in its social media posts for engagement.

The general view from the findings in Section D, addresses RQ4, that participants strongly agree that social media nurtures relationships, builds trust and enables feedback (Figure 6.27, Figure 6.28, Figure 6.33). These findings are consistent with trust, commitment, and satisfaction dimensions of the RMT (see Chapter 4, Section 4.3). On the contrary, persistent neutral stance of the participants on questions related to satisfaction and commitment (Figure 6.29, Figure 6.32) suggests that positive perceptions have not led to active engagement and fruitful relations. While the MRT calls for reciprocal communication to sustain relationships (see Chapter 4, Section 4.3), the neutral stance of the participants signals a lack of RSL's efforts towards ensuring that all stakeholders perceive its communication as genuine.

6.7 Section E: stakeholders' opinions on the use of social media

6.7.1 The informational function of RSL's communication

This question examined the extent to which taxpayers perceive RSL's social media communication to effectively transmit information to external stakeholders.

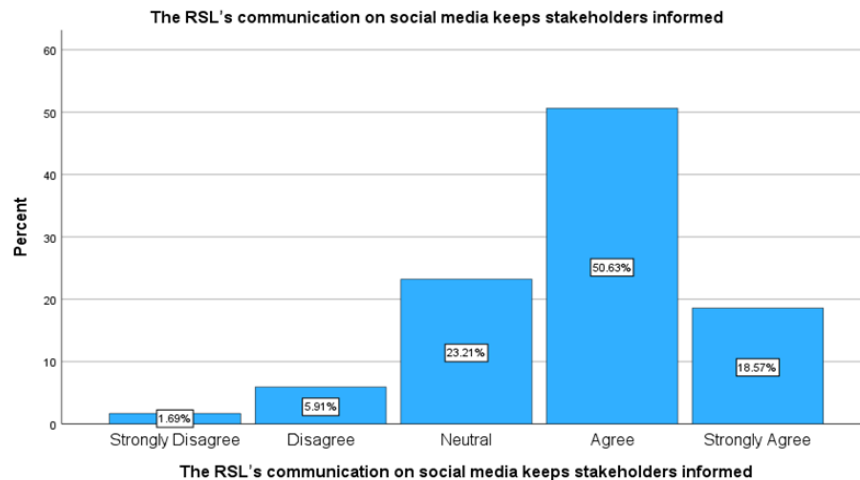


Figure 6:35 The informational function of RSL's communication

Figure 6.35 shows that 76.15% (n=183) of the participants agreed that RSL's communication on social media kept taxpayers informed. This indicates that RSL largely meets stakeholder communication expectations. The finding supports the literature that identifies social media as a key channel for information sharing, and therefore social media is an appropriate tool for the RSL to share information with taxpayers (see Chapter 1, Section 1.6.2).

However, the 18.83% (n=45) neutral responses suggest that taxpayers may not see RSL's social media communications. The neutrality may reflect a visibility gap, where a significant portion of taxpayers are either not consistently exposed to RSL content or do not actively engage with it enough to form a clear judgment. The small proportion of disagreement, 5.03% (n=12), indicates a need for continued taxpayer engagement. This

further suggests that while outright dissatisfaction is limited, there are still users for whom the communication either fails to reach expectations or is not perceived as useful. The results suggest that RSL communicates effectively; however, the neutral views imply that RSL's communications may not reach them.

6.7.2 RSL understands stakeholder concerns

This question examined RSL's commitment to address taxpayers concerns.

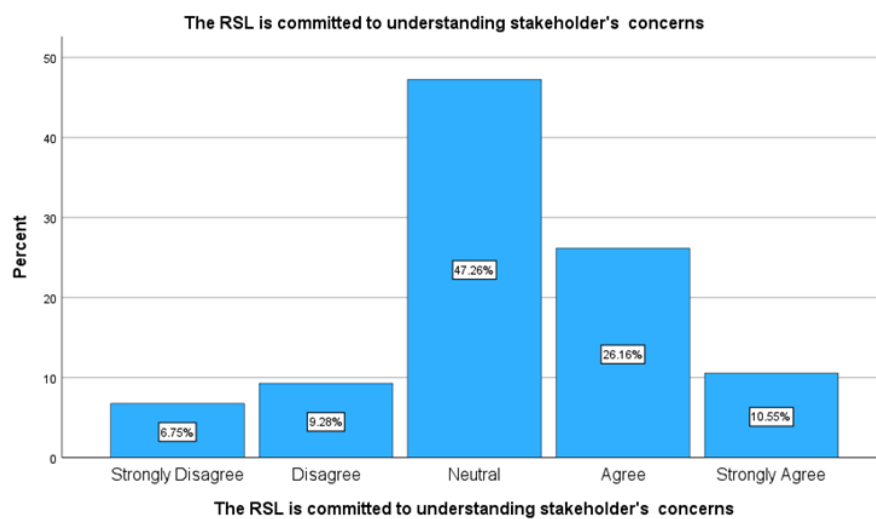


Figure 6:36 RSL understands stakeholder concerns

Figure 6.36 shows that 47.26% (n=113) of the participants held a neutral view regarding RSL's commitment to understanding taxpayer concerns. A smaller proportion, 36.69% (n=88), agreed that RSL demonstrates commitment, while 16.01% (n=38) disagreed. The predominance of neutral responses suggests that RSL has to convincingly demonstrate its commitment to a segment of stakeholders. Although some taxpayers perceive RSL as committed to addressing stakeholder concerns, the neutral stance highlights the need for RSL to visibly demonstrate attentiveness and consider stakeholder input and commitment in addressing taxpayers' concerns.

The findings respond to RQ5 and are further validated by Dialogic Theory’s commitment principle, where emphasis is placed on the organisation’s ability to demonstrate commitment to consider stakeholders' input (see Chapter 4, Section 4.2.1.4).

6.7.3 Meeting stakeholder communication needs through social media

This question examined the manner in which RSL tailors its social media messages to meet the needs of its diverse taxpayers.

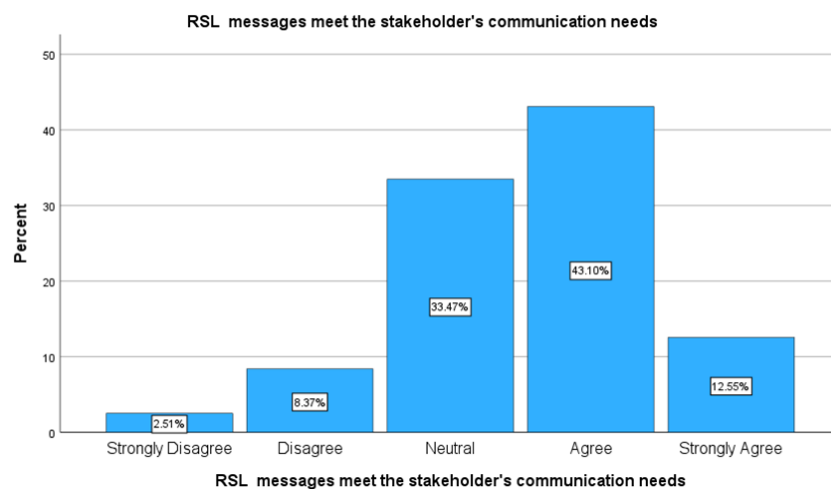


Figure 6:37 Meeting stakeholder communication needs through social media

Figure 6.37 shows that 55.65% (n=133) of the participants agreed that RSL’s messages effectively meet their communication needs. The relatively low proportion of strong agreement and the high neutrality rate of 33.47% (n=80) suggest that while messages are generally aligned with the taxpayers’ needs, they may not be fully tailored to diverse stakeholders. Only a small minority (10.88%, n=26) expressed disagreement, indicating low dissatisfaction.

These results resonate with DT, particularly the principle of information usefulness, which emphasises providing timely, relevant, and clear communication to sustain stakeholder dialogue (see Chapter 4, Section 4.2.2.2). The DT commitment principle, discussed in chapter 4 (see Section 4.2.1.4), further emphasises the need for honest, responsive communication to demonstrate attentiveness and shared values. The results suggest that RSL’s messages are generally effective, but the high neutrality and low strong agreement point to opportunities for improvement in enhancing clarity and tailoring content.

6.7.4 Importance of monitoring feedback on social media

This question assessed the extent to which RSL monitors feedback from their taxpayers.

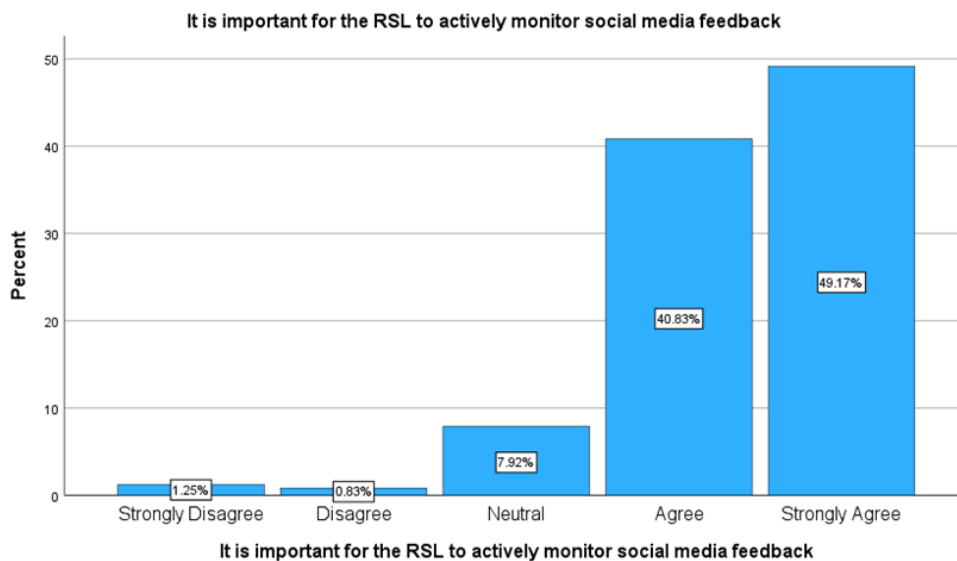


Figure 6:38 Importance of monitoring feedback on social media

Figure 6.38 illustrates that the majority of the participants acknowledged the social media monitoring by RSL as 90% (n=216) were in support. Only 7.92% (n=19) were neutral, and 2.08% (n=5) disagreed, indicating that the majority agree that the RSL actively monitors social media. This suggests that taxpayers expect not only communication from RSL but also active listening, responsiveness, and engagement. These responses may

indicate gaps in awareness, inconsistent experiences across platforms, or perceived shortcomings in responsiveness. This introduces a potential tension between perceived monitoring and actual stakeholder experience, suggesting that visibility does not necessarily equate to effective engagement.

These findings resonate with the DT dialogic loop principle, which emphasises creating channels for stakeholder input and reciprocal responses, discussed in Chapter 4 (see Section 4.2.21). Social media monitoring enables real-time responses, especially during crises, signalling organisational dependability and attentiveness (see Chapter 3, Section 3.4.2). The results show high agreement with RSL monitoring social media indicating perceived social media monitoring as critical for accountability, responsiveness, and effective feedback mechanisms.

6.7.5 Importance of multi-format content on social media

This question examined the taxpayers' perceptions regarding the importance of using a combination of communication formats in communication on social media.

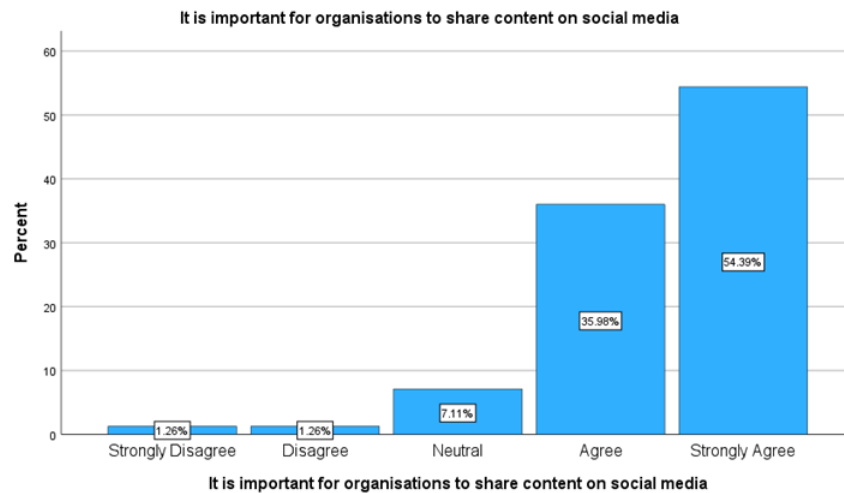


Figure 6:39 Importance of multi-format content on social media

Figure 6.39 shows strong support for RSL’s use of multi-format content, with 90.37% (n=217) of participants agreeing in favour of multi-format content. Only 7.11% (n=17) were neutral, and 2.52% (n=6) disagreed. The MRT principle of a multiplicity of cues emphasises the value of sending messages composed of text, visuals and audio that add rich media (see Chapter 4, Section 4.4.1.2). The strong agreement among the participants confirms that multi-format content sharing via social media is necessary in RSL’s social media communication. The presence of neutral disagreement introduces a potential tension between richness and accessibility, suggesting that while multi-format content is broadly effective, it may not be universally inclusive. These findings imply that RSL should adopt a balanced content strategy that leverages rich media while ensuring accessibility for diverse user groups.

6.7.6 The use of audio and visual content on social media platforms

This question evaluated the extent to which taxpayers perceive audio and visual to enhance message clarity.

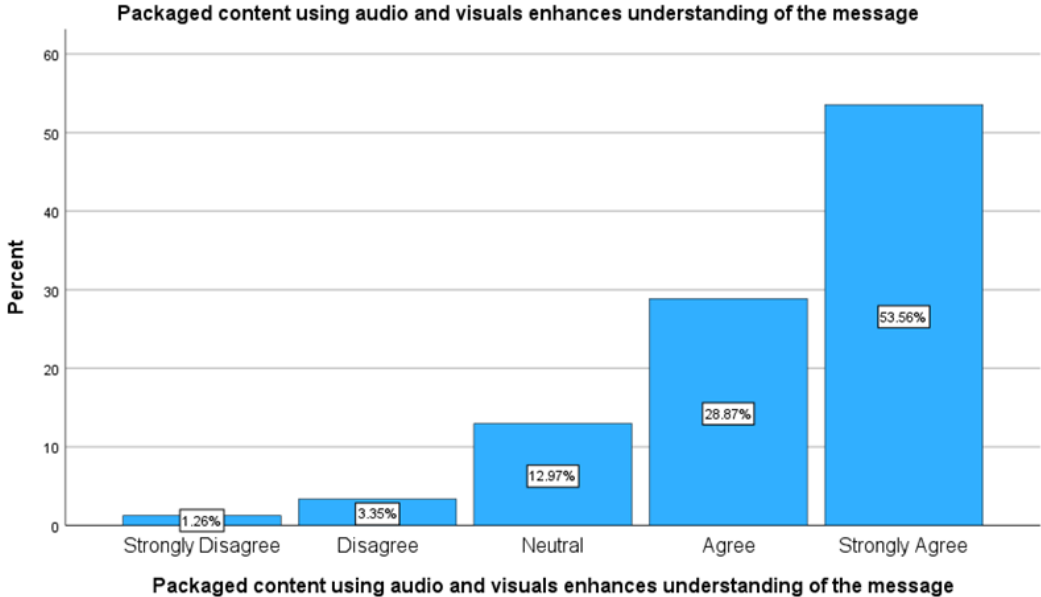


Figure 6:40 Use of audio and visual content on social media platforms

Figure 6.40 shows that the participants perceived audio-visual content as valuable for enhancing their understanding of RSL's communications. A total of 82.42% of the participants (n=198) agreed or strongly agreed that combining audio and visuals improves message clarity, while 12.97% (n=31) remained neutral, and 4.61% (n=11) expressed disagreement. This indicates a strong preference for multimedia content that engages multiple senses and reinforces understanding. The neutral segment may reflect variability in access to digital resources, such as data or compatible devices, which can limit the effectiveness of audio-visual content in a developing country context like Lesotho. Similarly, the small proportion of disagreement suggests that multimedia communication is not universally effective, possibly due to differences in digital literacy or personal preferences for text-based information.

Incorporating audio-visual elements increases media richness and interactivity, particularly useful for conveying complex information (see Chapter 4, Section 4.4.1.4). The results support integrating audio-visual content as a strategic communication practice, consistent with MRT principles, to improve clarity and stakeholder understanding (see Chapter 4, Section 4.4.1.2).

The findings in Figures 6.39, 6.40 and Table 6.4 highlight a clear contradiction in stakeholders' preference for multi-format, with the majority favouring the audio-visual formats (90.37% and 82.42% - Figures 6.39 and 6.40) while about 29.1% prefer written posts (Table 6.4.) This notable contradiction in content preference illustrates that while the majority prefer rich data, the data cost attached to audio-visual content may restrict the consumer's access to rich media formats. This finding is validated by one participant (PT76) saying: "RSL should use text and pictures because videos and live videos demand a lot of data and it is expensive." While this finding finds its validation in the Media Richness Theory that consumers prefer richer media, the country infrastructure and economic challenges can potentially supersede theoretical preferences.

6.7.7 Ensuring stakeholder satisfaction in RSL's social media communication

This question examined the extent to which RSL's social media content satisfies its taxpayers.

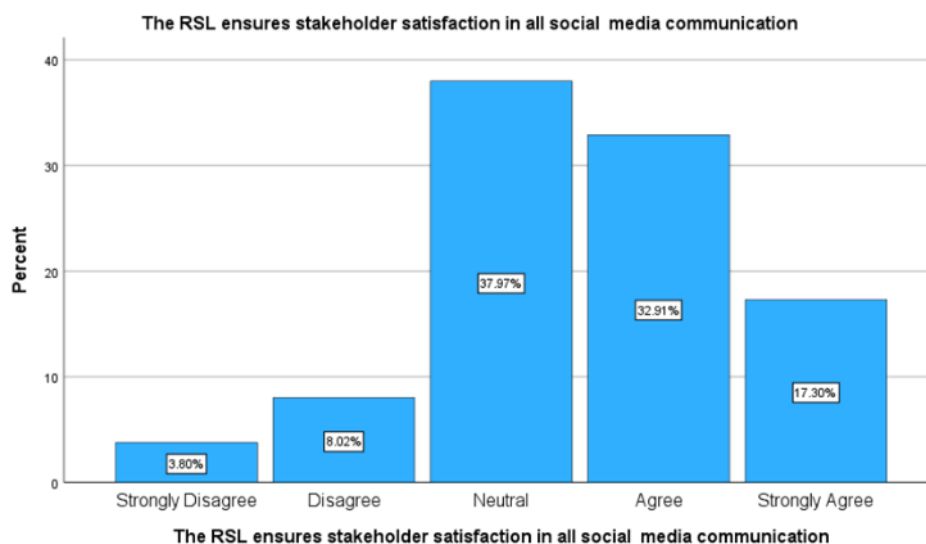


Figure 6:41 Stakeholder satisfaction with RSL's social media communication

Figure 6.41 shows that the majority of responses were neutral (37.97%, n=91) indicating that many participants were undecided, suggesting that they may not be satisfied about RSL's social media communication. This sizeable neutral group introduces an important tension in the data, although satisfaction appears dominant, a significant segment of taxpayers remains unconvinced or disengaged. Nonetheless, 50.21% (n=121) of the participants agreed and expressed satisfaction of RSL's social media communication, while 11.82% (n=28) disagreed. Although over half of the participants affirmed satisfaction, the high neutral view suggests that RSL's communication may lack clarity, personalisation, or visibility to fully engage all taxpayers.

Satisfaction is a key element in sustaining strong organisation-stakeholder relationships (see Chapter 4, Section 4.3.1.4). The neutral responses reflect a gap in meeting the needs of taxpayers through social media communication.

6.7.8 *Utilisation of stakeholder feedback to enhance organisational communication*

This question sought to examine whether the taxpayers perceived RSL as an organisation that actively listens to their feedback and incorporates it.

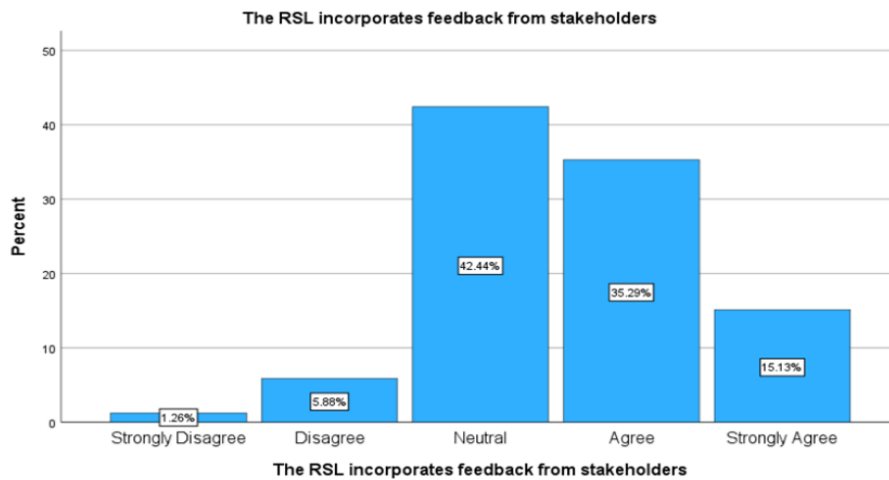


Figure 6:42 *Utilisation of stakeholder feedback to enhance organisational communication*

Figure 6.42 illustrates mixed perceptions of RSL’s incorporation of stakeholder feedback. Just over half of the participants 50.42% (n=121) believed feedback is used to enhance stakeholder communication, while a significant proportion 42.44% (n=101) remained neutral, suggesting limited awareness or transparency in how feedback is utilised. This high level of neutrality suggests not indifference, but rather a lack of visibility or clarity regarding how stakeholder feedback is actually utilised. Only 7.14% (n=17) expressed dissatisfaction, indicating relatively low levels of discontent.

Social media platforms, which are inherently interactive, could be better leveraged to showcase how taxpayer input leads to tangible changes. While social media offers potential for real-time interaction, RSL may not fully exploit its capacity to show the tangible outcomes of taxpayers input.

6.7.9 Stakeholder satisfaction with RSL’s social media communication

This question aimed to assess the taxpayers’ satisfaction with RSL’s communication on social media.

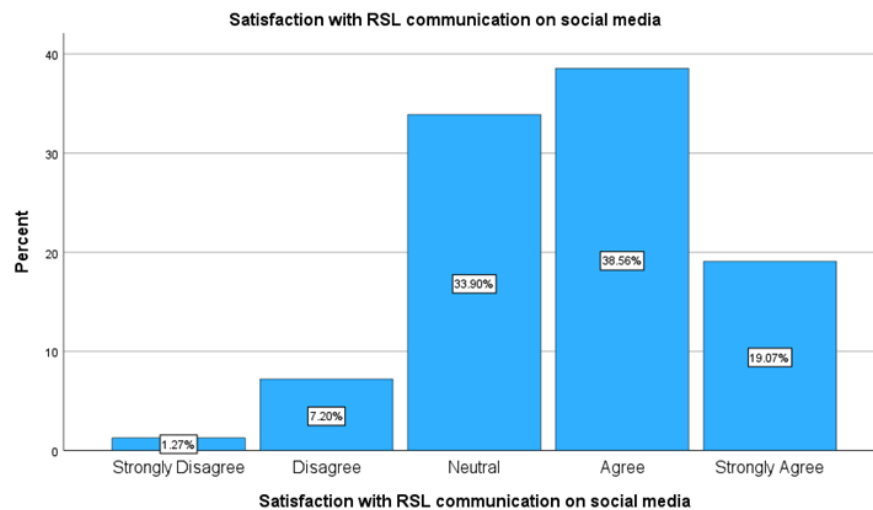


Figure 6:43 Stakeholder satisfaction with RSL’s social media communication

Figure 6.43 shows that most participants were satisfied with RSL’s social media communication, with 57.63% (n=140) agreeing. Only 8.34% (20) expressed dissatisfaction, suggesting that overall, RSL’s digital communication is viewed favourably. However, 33.30% (n=80) remained neutral, indicating indifference or uncertainty; possibly due to inconsistent messaging or limited engagement. While satisfaction levels appear high, the large neutral group may reflect passive engagement, limited interaction, or uncertainty about the relevance and consistency of the content shared.

Although most of the participants were satisfied, the large neutral group signals the need for more targeted and dialogic communication to convert passive users into active participants and strengthen trust.

Sections E results respond to RQ5, focusing on the stakeholders' perception of RSL's use of social media. The general perception is that these platforms are mainly used for information, that they value multi-format content, and emphasise the importance of monitoring feedback (Figure 6.35, Figure 6.39: Figure 6.38). Conversely, stakeholders' high neutrality on understanding stakeholder concerns, overall communication satisfaction, and feedback utilisation (Figure 6.36, Figure 6.41, Figure 6.42) shows poor satisfaction. The findings are further affirmed by the Media Richness Theory that stakeholders prefer richer communication platforms with audio-visual content. This does not supersede the written posts preference, which reveals a gap between the ideal and the accessible communication due to data cost constraints.

6.8 Qualitative analysis on suggestions for improving RSL social media communication

The open-ended question provided the participants with an opportunity to offer recommendations on how the RSL's social media communication could be improved.

The qualitative data were uploaded into Atlas.ti for a thematic analysis. Of the 240 participants, 203 provided usable responses to the open-ended question; the remaining responses indicating 'no comment' were excluded from the analysis. Each participant was assigned an identifier (first participant labelled PT1 and the last given PT203). The analysis produced 214 quotations. A codebook was exported to Excel to support categorisation and theme development. From this process, seven themes and 37 sub-themes emerged, and they are presented in the discussions that follow:

6.8.1 Theme 1: Digital and social media engagement

Digital and social media are widely recognised as essential tools for organisational communication, enabling both content dissemination and stakeholder interaction, discussed in Chapter 3 (see Section 3.4). The participants highlighted limited public awareness of the organisation's social media platforms, suggesting the need for proactive visibility strategies. PT1 remarked, "*RSL must let or make their clients aware of their social media presence*", underscoring a perceived gap between digital initiatives and public engagement. This aligns with the view that social media broadens communication reach and enhances engagement capacity.

The participants also recommended the use of social media influencers to strengthen RSL's visibility. For example, PT7 said, "*Social media communication should be kept short and straight to the point. RSL should engage youth that understand the use of social media such as influencers*". These findings align with literature that indicates that influencers act as brand advocates with significant online followings, making them effective channels for organisational campaigns (see Chapter 3, Section 3.4.2). These findings also highlight that platforms like Facebook facilitate participatory communication by giving users a voice (see Chapter 3, Section 3.6.1).

6.8.2 Theme 2: Content strategy and style

Findings from this study indicate that many participants believe RSL should adopt a more informative content strategy to enhance stakeholder compliance. As PT57 noted, "*One thing I have noticed is that their posts look consistent, they use the same colours, tone, and layout. It makes the page feel professional and organised*". This aligns with the view that external communication strengthens relationships and mutual understanding when it is educational, accurate, and warm.

The participants also highlighted a preference for multimedia communication to improve message clarity, with PT94 stating, "*RSL should always post audios and visuals to*

enhance understanding of RSL messages". This aspect was investigated in question 6.9.6 and the recommendation supports the importance of combining text, visuals, and audio to conveying complex information. Platforms such as Facebook provide such richness, facilitating clearer and more engaging communication (Finally, simplicity and clarity in RSL's messaging were mentioned. For example, PT172 said, "*RSL should write in clear and understandable English*". This preference reinforces the importance of accessibility and the use of multiple cues in communication to enhance understanding.

6.8.3 Theme 3: Customer support and responsiveness

The findings indicate that most participants increasingly expect RSL to provide extended support beyond traditional working hours, revealing a gap in real-time responsiveness as stated by PT 160, "*RSL must have a call centre or any stand-by person to assist stakeholders 24/7*", while PT127 proposed, "*They should implement a robotic app to answer some minor queries*". These views align with MRT, which holds that media capable of immediate feedback and personalisation enhance the effectiveness of complex and time-sensitive communication, discussed in Chapter 1 and 4 (see Section 1.7.1 and 4.4.1.1).

Similarly, DT underscores the importance of two-way, real-time interaction and the availability of relevant information for meaningful dialogue. The literature also emphasise that continuous monitoring and timely responses are essential, especially during crises when stakeholder anxieties intensify (see Chapter 3, Sections 3.3.2 & 3.4.2).

6.8.4 Theme 4: Stakeholder engagement

Findings from this study revealed that most stakeholders perceive RSL's communication on social media as effective. As PT40 observed, "*I think the way RSL is engaging currently on social media is okay with me as I benefited a lot from the information shared*", while PT 27 said, "*They are doing very well; I don't think that they should improve anything they are doing*".

However, some participants expressed a need for more practical content, PT61 noting, “*Show content on day-to-day struggles such as payment methods*”. This suggests stakeholders’ desire for communication that responds to real-life challenges. Although RSL’s social media communication is viewed positively, the suggestion points to the need for more information that is solution-oriented.

6.8.5 Theme 5: The need for digital literacy

The participants highlighted the need for technical proficiency through in-person interaction. PT98 remarked, “*RSL should increase the workshops as most people don’t understand and access all this online communication*”, highlighting the ongoing need for training on how to assess RSL’s communication platforms. It is evident that physical engagement remains essential to inform some stakeholders on how to access information.

6.8.6 Theme 6: Accessibility and inclusivity

The participants indicated a critical need for RSL to enhance the accessibility and inclusivity of its social media communication. The participants repeatedly highlighted the limitation of using English alone, which they felt excluded native Sesotho speakers. PT13 stated, “*Include Sesotho in your content as most of us are Basotho*”. This finding aligns with the MRT principle of language variety, which posits that richer media allow for diverse linguistic expression to improve comprehension, discussed in Chapter 4 (see Section 4.4.1.3). Thus incorporating Sesotho would enhance message interpretability and inclusiveness.

PT76 raised the issue of affordability, “*RSL should use text and pictures because videos and live videos demand lot of data and it is expensive*”. Overreliance on high-data formats may inadvertently exclude low-income users, thereby reducing inclusivity.

6.8.7 Theme 7: Infrastructure and system improvement

A key theme emerging from the study is the need to improve digital infrastructure and system usability to enhance accessibility and operational efficiency. Several participants called for simpler, more user-friendly platforms. PT103 said, “*RSL should simplify the systems and use user friendly tools to make it easy for all Basotho to use them*”. This reflects the ongoing challenges the users face in navigating RSL’s current systems.

The concern resonates with the literature that stresses that meaningful dialogue relies on the accessibility of communication tools. The findings also highlight that accessible platforms foster engagement and mutual understanding between organisations and stakeholders. When systems are difficult to use or lack responsiveness, they become ‘lean’ media, reducing communication effectiveness.

Overall, the results indicated that customising RSL’s digital systems is vital for operational efficiency and strengthening stakeholder engagement.

6.7.8 Convergence and divergence between quantitative findings and qualitative

To fulfil the mixed-methods integration intended by the convergent parallel design of this study (see Section 5.4), Table 6.6 presents a systematic comparison of the key quantitative findings from Sections 6.4 to 6.7 with the thematic findings from the open-ended qualitative responses in this section. Where the two data sets converge, confidence in the findings is reinforced. Where they diverge or where the qualitative data provides explanatory depth beyond the statistical results, this is noted as an extension or tension. Overall, the qualitative findings largely confirm and elaborate on the quantitative data, while also revealing explanatory layers, particularly around digital literacy, data costs, and language, that the Likert-scale instrument could not fully capture.

Table 6.6: Convergence and divergence between quantitative findings and qualitative

Quantitative finding (Sections 6.3–6.7)	Key result	Qualitative theme (Section 6.8)	Relationship
Low stakeholder engagement with RSL posts (Fig. 6.6: 49.17% no interaction)	Low dialogic participation	Theme 1: Digital and social media engagement — participants called for better visibility and use of influencers	Convergence: both confirm a gap between RSL's presence and active engagement
Slow response time rated negatively (Fig. 6.12: 18.55% dissatisfied; 40.51% neutral)	RSL responsiveness is inconsistent	Theme 3: Customer support — participants demanded 24/7 support and automated response tools	Convergence: qualitative data amplifies and explains the quantitative dissatisfaction with response time
Strong preference for multi-format content (Fig. 6.39: 90.37%) but text still dominates actual use (Table 6.4)	Aspirational vs. actual content preference	Theme 2: Content strategy — participants requested more informative posts, audio-visuals, and simpler language	Convergence with nuance: the qualitative data explains the gap through data cost concerns and literacy needs
Bilingual preference nearly equal: English 50%, Sesotho 49.2% (Table 6.5)	Strong bilingual demand	Theme 6: Accessibility and inclusivity — participants explicitly requested Sesotho content	Convergence: qualitative data reinforces the quantitative finding with direct participant voice
Most participants satisfied with relationship with RSL (Fig. 6.29: 64.83%)	Generally positive relationship	Theme 4: Stakeholder engagement — some participants were satisfied, others wanted more practical, day-to-day content	Partial divergence: overall satisfaction is high quantitatively, but qualitative data reveals unmet needs for relevant, solution-oriented content
RSL's engagement activities weakly encourage social media visits (Fig. 6.23: 35.84% agreement)	Weak content engagement pull	Theme 5: Digital literacy — participants called for workshops as many cannot navigate online tools	Extension: the quantitative finding does not explain <i>why</i> engagement is low; the qualitative data adds a digital literacy explanation

6.9 Conclusion

The chapter presented the findings of the quantitative component of the study, in which a 48-item questionnaire was distributed to 240 participants; all of whom returned completed responses. The results indicate that the majority of participants have been active on social media for more than six years and are well aware of RSL's presence on these platforms, particularly Facebook, which emerged as the most preferred channel. Despite this awareness and preference, engagement with RSL's content remains relatively low, with written posts being the dominant content type.

The findings highlight the importance of maintaining active social media pages to facilitate timely content delivery and instant feedback. However, a recurring concern among participants relates to the organisation's slow response time to inquiries and comments. Moreover, the majority of the participants expressed a preference for the use of both Sesotho and English in communication, underscoring the need for linguistic inclusivity.

The analysis further emphasises that clarity, honesty, transparency, and interaction are critical in fostering meaningful dialogue and building stakeholder trust. Although RSL's social media communication is generally perceived positively, the results reveal opportunities for improvement, particularly in enhancing responsiveness and engagement strategies to better serve and include all taxpayers.

The next chapter presents the qualitative findings derived from interviews conducted with RSL's internal stakeholders.

CHAPTER 7: QUALITATIVE FINDINGS

7.1 Introduction

The preceding chapter presented the quantitative results in line with the aim of exploring and describing RSL's use of social media. Subsequently, this chapter focuses on the qualitative dimension of the study which was undertaken to deepen the understanding of the practices, experiences, and perceptions surrounding social media communication within RSL. Together, the quantitative results and qualitative findings will inform the recommendations RSL could employ when engaging taxpayers through social media for dialogic communication to enhance stakeholder relationships. The data for this qualitative phase were collected through in-depth semi-structured interviews with employees in the SPPR, as well as the MCE departments that engage regularly with external stakeholders. The interview questions were developed based on the theoretical framework presented in Chapter 4.

The qualitative component was guided by the interpretivist paradigm, selected for its relevance to the research objective of understanding the 'why' and 'how' behind RSL's social media practices. This paradigm supports an exploration of the participants' experiences and meanings, which are best captured through qualitative inquiry. Semi-structured interviews were used as the primary data collection method because of their flexibility and suitability for probing participants' views. These interviews allowed the researcher to ask both open- and closed-ended questions and to pursue follow-up questions to gain deeper insight where necessary.

Following the data collection, the interviews were transcribed and prepared for analysis using ATLAS.ti. The preliminary findings indicate that while RSL makes use of social media platforms, there is limited application of analytics to inform future content development. Additionally, the inconsistent use of both official languages suggests missed opportunities to broaden communication reach and enhance stakeholder engagement. The discussion that follows presents the thematic analysis of the interview

data and highlights the key themes that emerged regarding RSL's current use of social media for external organisational communication. The themes presented in this chapter were developed following the thematic analysis process outlined in Chapter 3. Initial codes were generated from participants' responses and then grouped based on similarities and patterns to form broader themes. For example, codes such as "responding to comments," "engaging with users," and "answering queries" were combined to form the theme "dialogic communication." This process ensured that the themes reflect recurring patterns grounded in the data. These insights inform the proposed social media communication process for improving dialogue-based stakeholder engagement and relationships.

7.2 Participant profile

The data for the semi-structured interviews were gathered from eight RSL staff members drawn through purposive sampling from the MCE unit, as well as the SPPR departments. The interview group consisted of five men and three women. The objective of these interviews was to obtain insights from the two departments that regularly interact with stakeholders in order to understand how RSL utilises social media for outward organisational communication. Each respondent was allocated an identification code, beginning with PT1 for the first interviewee and ending with PT8 for the final participant.

The demographic profile of the interview participants provided useful context for understanding how RSL engages external stakeholders through social media. The participants reflected a small gender imbalance with more male than females across various departments, offering perspectives from both operational and managerial levels. Their social media experience ranged from basic to advanced, highlighting differences in how staff use and perceive digital platforms.

The length of service also varied, allowing input from both long-serving staff familiar with past communication practices and newer staff exposed to recent digital initiatives. The participants' levels of stakeholder engagement differed according to their roles, sharing

insights from direct interaction and others reflecting on internal support functions. Together, these demographics contributed to a well-rounded understanding of RSL's social media engagement practices. Table 7.1 presents the participants' profile from the interviews conducted.

Table 7:1 Participant demographics

Participant code	Gender	Role in RSL	Department	Social media experience	Period as RSL staff	Engagement with RSL stakeholders
PT 1	Female	PR officer	Strategic partnerships and PR	5 and half years	4 months	4 months
PT 2	Female	Client Education and training officer	Marketing and Client education	6 years	15 years	6 years
PT3	Male	Creative Advertising and Multimedia Design	Strategic partnerships and PR	4 years	3 years	3 years
PT 4	Male	Internal Communications Officer	Strategic partnerships and PR	10 years	14 years	10 years
PT 5	Male	Creative Advertising and Multimedia Design	Marketing and Client education	4 years	2 and half years	2 and half years
PT 6	Male	Marketing officers	Marketing and Client education	10 years	6 months	6 months
PT 7	Female	Marketing Manager	Marketing and Client education	8 years	1 year	1 year
PT 8	Male	Senior Client Education Officer	Marketing and Client education	8 years	11 years	11 years

7.3 Research questions

This chapter discusses the qualitative data analysis and presents the findings, which addressed the following research questions:

- RQ 2: How does RSL use social media to communicate with its external stakeholders?
- RQ 3: How could RSL use social media to create dialogue with external stakeholders?
- RQ 4: How could RSL use social media to establish relationships with external stakeholders?

7.4 Analysis of themes and sub-themes

As already indicated, this study was grounded in three complementary theories; DT, RMT and MRT, which collectively informed the analytical lens through which the data were interpreted. These theories provided a conceptual foundation for understanding how organisations utilise social media to communicate with external publics and cultivate mutually beneficial relationships.

DT emphasises the role of dialogue, openness, and two-way communication in building meaningful engagement between organisations and their stakeholders. In this study, the theory highlights the importance of RSL creating interactive platforms that invite feedback, encourage conversation, and foster a sense of involvement from the taxpayers, which could align with the principles of dialogue, openness, and two-way communication. Through thematic analysis, attention is given to how RSL's social media practices facilitate or constrain dialogic communication; for example, through responsiveness, interactivity, and message relevance.

MRT provides further insight by proposing that communication channels vary in their capacity to convey rich information. Social media platforms are particularly valuable due to their ability to combine text, visuals, and real-time interaction. For this study, the theory assisted the researcher in explaining how RSL can select and utilise

appropriate platforms to effectively disseminate messages and enhance clarity. The thematic analysis below explores issues such as platform choice, content format, communication efficiency, and message comprehensibility.

MRT provides further insight by proposing that communication channels vary in their capacity to convey rich information. Social media platforms are particularly valuable due to their ability to combine text, visuals, and real-time interaction. For this study, the theory assists in explaining how RSL can select and utilise appropriate platforms to effectively disseminate messages and enhance clarity. The thematic analysis therefore explored issues such as platform choice, content format, communication efficiency, and message comprehensibility.

Together, these theoretical perspectives are highly relevant to the study's purpose, which is to explore and describe the use of social media platforms for external organisational communication at RSL and to propose social media communication process on how RSL can leverage social media to build relationships through dialogue with external stakeholders. These theories inform what aspects of communication practice are assessed, and they provide the conceptual basis for understanding how social media can facilitate relationship-centred and dialogic engagement.

As thematic analysis was applied, it was anticipated that sub-themes and themes would reflect elements of conversational responsiveness, relationship-oriented communication strategies, and the effective deployment of social media platforms based on their communicative richness. The themes presented in this chapter were developed following the thematic analysis process outlined in Chapter 5. Initial codes were generated from participants' responses and then grouped based on similarities and patterns to form broader themes. For example, codes such as "pages used by professional," "digital platforms in communication," "importance of establishing relationships," "trust of RSL social media content," and "page accessible and user-friendly," were combined to form the theme "Relationship building and trust." This process ensured that the themes reflect recurring patterns grounded in the data. Ultimately, these insights guided the development of social media communication

process to strengthen RSL's social media strategy to enhance meaningful stakeholder connections.

Table 7:2 Alignment between the interview questions and theory

SECTION	QUESTION	THEORY
SECTION A Participant background	<ul style="list-style-type: none"> • What is your role at RSL? • In which department do you work? • What is your experience on the use of social media in a professional/work capacity? • For how long have you been employed at the RSL? • How long have you been engaging with RSL? 	
SECTION B Social media Use	<ul style="list-style-type: none"> • In your opinion, what is the importance of including social media as part of the RSL's communication tools? Please explain your answer. • Which social media platforms are currently used by RSL to communicate with external stakeholders? • Why are those specific platforms selected to communicate with stakeholders? • What type of content is shared with external stakeholders via the selected social media platforms? • How often is new content published on social media? • How does RSL measure the effectiveness of its social media communication? • How do you present your content (text, visuals and/or audio, or other formats)? • In your opinion, what is the value of social media for communicating with external stakeholders at RSL? • Social media is regarded as one of the communication platforms that allows feedback from stakeholders. What is the importance of providing feedback and reacting to stakeholders' posts, messages and responses for RSL? • What are the turnaround times to social media responses? 	<ul style="list-style-type: none"> • MRT: Communication effectiveness • Channel richness • Media richness • Message variety; multiple cues • Immediacy of feedback • Communication performance; feedback effectiveness • Multiple cues; variety of information • Perceived richness and effectiveness • Immediacy of feedback • Speed of feedback (immediacy)

SECTION	QUESTION	THEORY
SECTION C Social media and relationships	<ul style="list-style-type: none"> • Do you think social media is an effective tool to establish relationships with RSL external stakeholders? Please explain the reasons. • How would you describe the trust relationship between RSL and its stakeholders in terms of their communication on social media? • What efforts does the RSL make to establish long-lasting relationships with external stakeholders, specifically via social media? • In your opinion, do you think RSL stakeholders are always satisfied with your communication? Please explain your answer. 	<ul style="list-style-type: none"> • RMT: Relationship cultivation strategies • Trust • Commitment • relationship maintenance • Satisfaction • mutuality
SECTION D Social media and dialogue	<ul style="list-style-type: none"> • How important do you think dialogue is for relationship building via social media? • How do you use social media to create dialogue with stakeholders? • How do you ensure that the information you share with stakeholders is valuable and informative? • Do you think your frequency of interaction motivates stakeholders to frequently visit your social media pages? Please explain your answer. • Do you think the platforms you use are easily accessible? Please explain your answer. • Do you have any questions or information on the use of social media by the RSL that you wish to share? 	<ul style="list-style-type: none"> • DT: Dialogic loop • Dialogic loop • engagement • Usefulness of information • Generation of return visits • Ease of interface • Openness • dialogic engagement

Table 7.2 aligns each interview question with specific theoretical constructs derived from MRT, RMT and DT. The table identifies the precise dimensions being explored, such as media richness (e.g., immediacy of feedback and multiple cues), relationship quality indicators (e.g., trust, commitment, and satisfaction), and dialogic principles (e.g., dialogic loop, usefulness of information, and ease of interface). This alignment ensures conceptual clarity and demonstrates how the data collection instrument was grounded in established theoretical frameworks.

The data collected from eight RSL officers were analysed using Atlas TI in which the eight typed transcripts from the in-depth interviews with RSL staff were loaded for analysis. A new project was created for this purpose, resulting in eight project documents labelled from PT1 to PT 8. Six themes and 39 sub-themes emerged from the interview data that allowed the researcher to address the three research questions. Figure 7.1 is a thematic network from Atlas.ti illustrating the main theme 'Relationship building and trust' and its associated sub-themes derived from participant responses. The analysis shows that relationship building and trust are influenced by several interconnected factors, including pages used by professionals, digital platforms in communication, importance of establishing relationships, trust of RSL social media content, and page accessibility and user friendliness.

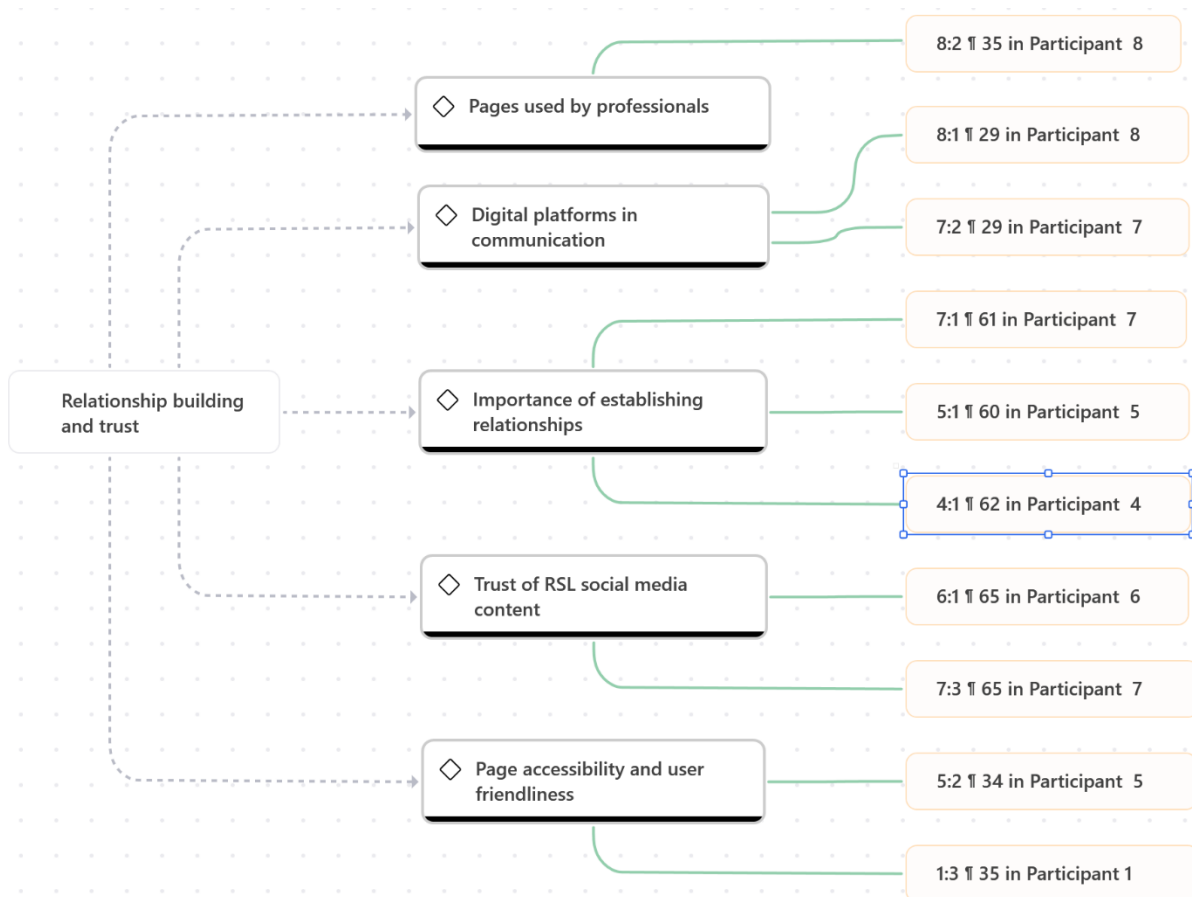


Figure 7:1 Thematic network: extract from the themes analysed from raw data

The table presenting the themes and sub-themes provides a structured overview of the key patterns that emerged from the thematic analysis. It summarises the major areas of focus identified in the participants’ responses and organises them into coherent categories that reflect how RSL uses social media to engage its external stakeholders. Each theme captures a central aspect of the communication process, while the sub-themes illustrate the specific dimensions that shape stakeholder engagement, such as accessibility, interaction, relationship building, trust, and digital communication practices.

This organisation not only highlights the breadth of issues raised by the participants, but also shows how these components collectively contribute to understanding RSL’s social media strategies and their effectiveness in supporting stakeholder engagement. Table 7.3 below presents the themes and sub themes that emerged from the data.

Table 7:3 Themes and sub-themes

Theme	Sub-theme
Accessibility and reach of social media platforms	<ul style="list-style-type: none"> • Accessible social media platforms • Easily accessible platforms • Stakeholders are easily accessible • Social media broadens communication tools for engagement with stakeholders • Wide reach of social media • Platforms used by younger generation • People are always on mobile devices • Low cost of using social media to communicate

Theme	Sub-theme
Content strategy and communication quality	<ul style="list-style-type: none"> • Content packaging for social media • Type of content • Tools not market oriented • Clear communication • Minimal use of tax jargon • The use of two official languages and trending • Value of communicating on social media • Value of information communicated • No fake RSL pages and news • Trust of RSL social media content
Engagement and dialogue with stakeholders	<ul style="list-style-type: none"> • Creating dialogue on social media • Feedback encourages dialogue • Importance of dialogue in relationships • Open platforms intended for dialogue and feedback • Stakeholders hear about RSL activities on social media • Engagement of influencers • Taxpayer satisfaction with engagement • Importance of feedback • Failure to provide feedback on other posts
Communication frequency and responsiveness	<ul style="list-style-type: none"> • Frequency of publication on social media • Frequency of content updates encourages page visits • Real-time communication on social media • Social media response time
Monitoring, evaluation, and improvement	<ul style="list-style-type: none"> • Measuring communication online • Online communication not measured • Information to improve RSL communication
Relationship building and trust	<ul style="list-style-type: none"> • Importance of establishing relationships • Digital age in communication • Pages accessibility and user friendly • Pages used by professionals • Trust of RSL social media content

7.4.1 Theme 1: Accessibility and reach of social media platforms

This theme explores how social media enhances information accessibility and facilitates communication between the RSL and its stakeholders. The literature consistently affirms that social media enables organisations to engage broader stakeholders. The literature points out that social media provides organisations with

extensive opportunities to reach diverse stakeholder groups (see Chapters 1 and 3, Sections 1.6.1 and 3.3.1).

7.4.1.1 Sub-theme: Accessible social media platforms

The participants highlighted that platforms such as Facebook, LinkedIn, and X are chosen because they are widely used and allow real-time communication with stakeholders. The literature states that organisations select platforms that provide easy access to information and improve communication efficiency, and that social media plays a central role in organisational communication due to its ability to host many users at low cost (see Chapter 3, Section 3.6.1).

The participants stressed that platform selection at RSL is largely influenced by public usage patterns. Explaining why Facebook is central to RSL's communication, PT2 said:

“The majority of the population is on Facebook, and that is where RSL has the most followership”.

The findings reveal that broad communication reach is offered by widely used platforms, hence RSL could consider continuing to use Facebook for its social media communication with its stakeholders.

PT4 said

“LinkedIn is mostly for corporates and professionals and if we want to reach them, it is the route to go”.

The literature suggests that that platforms must align with stakeholder needs (see Chapter 3, Section 3.4), and therefore, since RSL confirms that they use LinkedIn for professional stakeholders, it means that they do align stakeholder needs with platform use. X was identified as increasingly popular among younger stakeholders who prefer concise communication. As PT 8 noted,

“X is slowly picking momentum but is mostly for younger people who appreciate short messages”.

These findings are supported by literature that indicates that ease of access and convenience influence user preference (see Chapter 1, Section 1.1), and this is reflected in the RSL participants noting that X is for the younger generation, which may reflect access to X as their preferred platform.

Historical factors were also acknowledged. When asked why RSL initially selected these platforms, PT1 explained,

“The tools were selected back then because they were available and a number of organisations were seen to be on social media”.

The literature suggests that early adoption is often influenced by organisational trends and low-cost accessibility. Considering that RSL uses social media to communicate, it means they selected social media based on the trends they noticed. The findings confirm that accessibility and reach remain the primary drivers of platform selection at RSL. Facebook supports broad public engagement, while LinkedIn and X allow targeted communication with professional and younger stakeholders.

7.4.1.2 Sub-theme: Stakeholders are easily accessible

The participants widely agreed that social media enhances communication by improving stakeholder access to organisational information. The findings are supported by literature that states that social media has transformed how content is received, shared, and interacted with, prompting organisations to integrate these platforms into their communication strategies.

The literature suggests that social media strengthens external communication and supports informed decision-making through feedback, while also emphasising its role in facilitating interaction and information sharing in public institutions. The literature further affirms that social media extends organisational reach, enhancing

communication with external stakeholders. Collectively, these statements underscore social media's importance in improving accessibility and knowledge exchange.

When asked about the importance of including social media in RSL's communication tools, the participants echoed the following sentiment. PT7 stated,

“Social media is essential because we are in a digital age where everyone is glued to their screen, it is easy to reach people on their mobile devices and social media broadens the communication tools and coverage”.

The literature affirms this view that social media increases organisational visibility, owing to the fact that taxpayers are generally glued to their electronic devices (see Chapter 3, Section 3.3.2).

The findings show that enhanced stakeholder access is a key reason RSL incorporates social media into its communication strategy. The participant responses indicate that because stakeholders are highly active on digital platforms, social media provides an immediate, far-reaching, and responsive channel for organisational communication.

7.4.1.3 Sub-theme: Social media broadens communication tools for engagement with stakeholders

The participants indicated that integrating social media into RSL's communication strategy has broadened the communication tools for engagement with stakeholder by providing different channels of communication. PT7 said,

“Social media broadens the communication tools and coverage in terms of communication”.

Digital technologies such as social media and mobile messaging have expanded organisational communication channels. In this context, RSL's integration of social media into its communication practices indicates an acknowledgment of the extent to which these platforms broaden and diversify its communication tools. The findings

from the literature review also highlight that social media is widely adopted due to its ability to increase information access (see Chapter, Section 1.1), and therefore, given that RSL uses social media, they enjoy the benefits of increased information access by stakeholders.

The literature highlights that social media enhances opportunities for stakeholder interaction, and that it facilitates communication with geographically dispersed stakeholders. Consequently, by integrating social media as an extension of its communication tools, RSL is able to reach stakeholders across diverse locations, thereby expanding the organisation's overall communication tools.

The findings indicate that RSL's adoption of social media has significantly expanded its communication toolkit, providing multiple channels through which stakeholders can access information and engage with the organisation.

7.4.1.4 Sub-theme: Wide reach of social media

The participants highlighted the wide reach of social media as central to RSL's communication with external stakeholders. PT5 noted that,

“Information spreads faster and reaches many people, and the comments and reactions clearly indicate the impact”.

Similarly, PT6 said,

“RSL gets to reach many people in different spaces; we have a chance to be seen and heard”.

These findings are supported by the literature that indicates that social media overcomes traditional geographical limits, thus increasing organisational visibility.

PT8 further added,

“Social media is instant and allows for feedback in real time where geographic location is not an issue and social media is less costly”.

These findings suggest that social media is cost-effective and provides geographic flexibility in stakeholders' reach. This suggests that RSL is strategically leveraging the expansive reach of social media to communicate with stakeholders while simultaneously benefiting from its low-cost communication advantages. The results show that RSL leverages the use of social media due to its wide reach.

7.4.1.5 Sub-theme: Low cost of using social media to communicate

The participants consistently emphasised the affordability of social media as a key reason why it should form part of RSL's communication tools. This point emerged prominently when the participants responded to the question about the importance of including social media as part of the RSL's communication tools.

The literature identifies low cost as one of the defining advantages of social media for organisational communication. The Findings are supported by literature that notes that social media provides a cost effective means of reaching large stakeholders compared with traditional communication channels. The literature also points out that organisations adopt social media because it is accessible, inexpensive, and effective for real-time information sharing (see Chapter 1, Section 1.1). The literature also supports the notion that social media expands communication reach at minimal expense, as discussed in Chapter 1 (see Section 1.6.2).

PT3 stated,

“It is important to use social media because of the use of technology and now people are online”.

Social media is a cost effective platform to convey messages by organisations. Cost-effectiveness is important in the context of the RSL as the literature indicates that the

cost-effectiveness of social media is especially relevant within financially constrained public institutions (see Chapter 3, Section 3.4.1). Similarly, PT2 noted,

“It is important to include social media as part of the communication tools because these days the younger generation is on social and it is less costly to share information”.

The literature further supports the findings that low-cost communication enables organisations to reach wider and younger digital stakeholders more efficiently. In this context, RSL’s adoption of social media reflects a strategic recognition of its cost-effectiveness and its ability to engage diverse stakeholder segments.

The participants demonstrated a strong consensus that affordability is central to the adoption of social media within RSL. The low operational cost enables frequent, broad, and sustained communication; essential advantages for public institutions seeking to maximise limited resources while remaining accessible and responsive to stakeholders.

7.4.2 Theme 2: Content strategy and communication quality

This theme explores how the RSL uses content strategy to enhance the quality of communication on its social media platforms. The analysis centres on how content is packaged and delivered to ensure clarity, accessibility, and stakeholder engagement. In this regard, the literature asserts that effective social media communication depends on strategic dissemination practices that are relatable, easy to understand, and trustworthy (see Chapter 4, Sections 4.2.2.4, 4.4 & 4.4.1.3).

7.4.2.1 Sub-theme: Content packaging

The participants agreed that RSL content is a mixture of audio, graphics and videos. To understand how RSL designs its messages, the participants were asked how RSL presents its content and the participants consistently described RSL’s content as a blend of visuals and text. PT7 stated,

“RSL content is a mixture of infographics and visuals accompanied by text here and there”.

Similarly, PT6 explained that,

“RSL content is mostly infographics, text, and images and there is a mixture of visuals, text and graphics depending on the stakeholder to be addressed”.

RSL’s approach to content packaging aligns with the principles of MRT, which states that communication is enhanced when messages incorporate multiple cues, such as visuals and written text, to support understanding (see Chapter 4, Section 4.4.1.2).

PT6 highlighted that,

“Messages packaged in different formats reach diverse stakeholders reinforcing the idea that mixed-media communication enhances stakeholder reach and comprehension”.

Rich media offer diverse channels through which stakeholders can access information in formats that suit their preferences, and therefore, considering that RSL confirms it packages multi-format content suitable for different channels, this means RSL is packaging to suit the preferences of different stakeholders. The findings demonstrate that RSL’s multi-format content strategy aligns with certain principles of the MRT on content packaging, and, could, therefore, meet the needs of stakeholders.

7.4.2.2 Sub-theme: Minimal use of tax jargon

The participants consistently indicated that RSL is intentional about simplifying tax information to minimise jargon. In response to the question: *How do you ensure that the information you share with stakeholders is valuable and informative?* the participants emphasised clarity and accessibility. PT2 explained that,

“RSL simplifies content as tax is complex and has a lot of jargon and tailoring messages to specific stakeholder groups”.

Similarly, PT4 noted that,

“Tax is a technical subject and therefore messages are broken down into simple language to ensure the intended message reaches stakeholders”.

Additionally, PT8 further emphasised reducing legalistic language, stating that,

“Communication should not dwell more on what the law says in the guides, and reinforcing the need for practical, comprehensible messages”.

Since clarity between communicator and receiver is essential for effective information sharing, it is argued that RSL’s approach to minimise tax jargon could enhance message clarity and the effectiveness of information sharing. The evidence shows that RSL recognises the complexity of tax concepts and intentionally reduces jargon to enhance understanding and improve stakeholder engagement.

7.4.2.3 Sub-theme: The use of two official languages and trending language

The participants widely acknowledged RSL’s use of both official languages to promote inclusivity. Responding to the question on additional insights about the use of social media, PT5 noted,

“RSL should ensure that the language used caters for all people by employing Sesotho and English in the communication shared with stakeholders”.

The DT’s dialogic loop stresses reciprocity and mutual understanding (see Chapter 4, Section 4.2.2.1), which is evidently considered by the RSL through their use of both official languages.

When asked whether the stakeholders are satisfied with current communication practices, PT2 indicated,

“Some stakeholders remain dissatisfied due to the predominant use of English, underscoring the need for more relatable and contextually appropriate language”.

The provision of relevant and accessible information enhances stakeholder satisfaction, and given that RSL primarily communicates in English, this suggests a need for the organisation to incorporate both English and Sesotho to ensure more inclusive and satisfactory stakeholder engagement.

In discussing social media’s role in relationship building, PT4 stated,

“Simplified, instant communication in both languages enables better interaction”.

PT2 reiterated that,

“Communication has to be inclusive and it should be in both Sesotho and English”.

PT8 expanded this point by emphasising evolving language norms saying,

“Language evolves especially on social media; RSL should use trending language to accommodate the younger generation”.

This aligns with MRT’s variety of language tenet, which underscores adapting language to stakeholder preferences. These findings are consistent with the literature that indicates that strong stakeholder relationships depend on mutual understanding, as discussed in Chapter 1 (see Section 1.7.2). It is argued that multilingual and adaptive language practices at RSL promote mutual understanding, and therefore enhance inclusivity, improve comprehension, and support more meaningful dialogue. The findings suggest that language plays a critical role in information sharing and the use of both official languages, being Sesotho and English. The use of trending language emerged as well, with the purpose of being inclusive for all stakeholders to have the same understanding.

7.4.2.4 Sub-theme: The value of communicating on social media

The participants emphasised that understanding stakeholder information needs is central to producing valuable content. In response to the question, how do you ensure that the information you share with stakeholders is valuable and informative? the participants highlighted stakeholder research and content segmentation. PT8 said,

“We gather what is of interest from stakeholders and address those issues while we also get information from other departments that can be valuable to share with external stakeholders”.

Similarly, PT1 explained the importance of tailoring information to diverse stakeholders, citing that,

“Tax is a complex subject and the stakeholders are segmented so that the content generated meets their needs”.

PT3 added,

“Content is simplified to enhance accessibility; content is packaged in a simple manner that is easy for stakeholders to comprehend”.

The analysis reveals that RSL places strong emphasis on aligning communication with stakeholder information needs, demonstrating a growing commitment to targeted and accessible content creation.

7.4.2.5 Sub-theme: Trust in RSL social media content

The participants expressed strong confidence in the credibility of RSL’s content shared with stakeholders. When asked how they would describe the trust relationship between RSL and its stakeholders in terms of their communication on social media, PT2 stated,

“Stakeholders trust the RSL brand and regard posted information as authentic”.

Reinforcing this view, PT7 added,

“Stakeholders believe everything published on RSL pages is authentic”.

PT8 linked this trust to long-standing consistency stating that,

“There has never been a time where RSL content is not legitimate and this makes the stakeholders trust RSL social media content”.

The participants’ responses regarding RSL’s consistency in content to promote trust, aligns with the literature as discussed in Chapters 2 and 3 (see Sections 2.2.5 and 3.3.2) who assert that credibility and consistency cultivate trust. This is further supported by the DT, which positions transparent and reliable communication as essential for sustaining mutual trust. The findings show that authenticity and consistency underpin stakeholder trust in RSL’s digital communication.

7.4.3 Theme 3: Engagement and dialogue with stakeholders

This theme examines how RSL leverages social media to promote two-way communication and strengthen stakeholder relationships. The participants consistently described dialogue as central to meaningful engagement, enabling responsiveness, shared understanding, and accountability. These insights support research recognising social media as a platform that facilitates reciprocal organisational–stakeholder communication.

7.4.3.1 Sub-theme: Creating dialogue on social media

The participants agreed that social media enhances reciprocal communication. When asked how RSL uses social media to create dialogue with stakeholders, PT2 said,

“Most of time RSL publishes content that is educational and we are always open to engage, especially in live sessions or even on ordinary posts”.

The literature reflects that dialogue requires active responsiveness, while also noting that customised content is a driver of engagement. The participants also cited interactive tools as effective engagement strategies. As PT2 stated,

“The easy way is the quizzes RSL runs on social media just to keep our stakeholders engaged”.

The participants also underscored the importance of meaningful dialogue for building relationships. When asked about the importance of dialogue for relationship building via social media, PT8 stated,

“Dialogue signals that someone is listening, which nurtures trust and helps stakeholders feel heard”.

The literature reflects that sustained dialogue is foundational to strong relationships (see Chapter 4, Section 4.3). PT6 added,

“Social media followers want to be listened to and talked to and that interaction fosters a sense of belonging”.

These findings align with the literature that indicates that dialogue enhances mutual understanding (see Chapter 2, Section 2.3.4), and therefore RSL acknowledges the importance of dialogue in relationships; meaning they do align with the fact that dialogue enhances mutual understanding.

The participants noted selective engagement, prioritising queries over positive comments. PT6 said,

“Positive comments and reactions are not attended to while queries and questions are instantly responded to”.

PT2 highlighted that,

“Compliance-related content receives higher attention due to operational importance”.

This suggest that there is a gap in providing feedback as some responses are prioritised over others.

The data reveals that RSL’s use of social media supports reciprocal, dialogic communication, driven by interactive tools and responsive engagement practices. The participants indicated that dialogue is fostered through educational posts, live interactions, and quizzes, which encourage participation. However, the data also highlight a notable gap in RSL’s engagement approach, as the responses tended to prioritise queries over positive stakeholder comments, suggesting inconsistencies in feedback provision across different types of interactions.

7.4.3.2 Sub-theme: Open platforms intended for dialogue and feedback

The participants emphasised that social media provides space for stakeholders to comment, ask questions, and seek clarification; thereby facilitating dialogic communication. Responding to the question on the importance of providing feedback on stakeholder’s posts, PT3 noted,

“Timely interaction helps RSL provide clarity on issues for better understanding”.

Dialogue enhances meaningful interaction and understanding, and, therefore, aligns with MRT’s immediacy of feedback principle, which stresses immediate feedback for message accuracy (see Chapter 4, Section 4.4).

PT4 further explained that,

“Feedback enables RSL to address concerns while also receiving positive input on areas where it performs well”.

This practice aligns with the dialogic loop principle discussed in Chapter 4 (see Section 4.2.2.1), which highlights the need for a two-way exchange. These findings are

supported by literature that explains that online dialogue allows stakeholders to express needs (see Chapter 3, Section 3.3.1), while also noting that feedback is central to continuous improvement. The findings indicate that responsiveness is essential for sustaining ongoing dialogue and this is where RSL can maintain lasting relations by keeping stakeholders engaged.

7.4.3.3 Sub-theme: Engagement of influencers

The participants highlighted the value of influencers in broadening RSL's communication reach. In response to the question on RSL's efforts to establish long-lasting relationships with stakeholders via social media, PT1 explained that,

“RSL produces varied content for diverse stakeholders and influencers help extend this reach by sharing content with their own follower communities”.

PT2 recommended using more influencers with different styles to target different stakeholder groups. Influencers enhance an organisation's ability to amplify messages to different and wider stakeholders. The findings therefore suggest a need to expand influencer engagement to diversify reach and strengthen stakeholder connections.

7.4.3.4 Sub-theme: Stakeholder satisfaction with engagement

The participants indicated generally that there is a high satisfaction level noticeable among stakeholders with RSL's social media engagement. PT3 noted that,

“Stakeholders appreciate content that can be easily referred back to”.

PT5 highlighted real-time updates that inform stakeholders about any changes. PT6 added that,

“The volume of content keeps stakeholders engaged, suggesting that satisfaction is maintained through consistent and consumable communication”.

The satisfaction dimension of RMT, emphasises meeting stakeholders' informational needs and demonstrating responsiveness to maintain trust and loyalty (see Chapter 4, Section 4.3.1.4), and therefore RSL confirms that engagement practices that are in real-time keep stakeholders satisfied. This means that they align with the MRT satisfaction tenet, emphasising social media responsiveness. The findings suggest that RSL stakeholders appear satisfied with RSL's social media, suggesting engagement enhances perceived value and relationship strength.

7.4.4 Theme 4: Communication frequency and responsiveness

This theme explores how the frequency and responsiveness of RSL's social media influence stakeholder engagement. The participants stressed that regular content updates and timely responses sustain interest, encourage interaction, and promote trust; consistent with the literature highlighting active communication as vital for strong organisational–stakeholder relationships.

7.4.4.1 Sub-theme: Frequency of publication

The participants reported frequent posting on RSL social media platforms. PT5 observed a minimum of three posts per week, sometimes daily, while PT6 noted daily or alternate-day uploads, and PT7 highlighted occasions of two posts per day.

This consistency ensures stakeholders remain informed and engaged. The literature highlights frequent, relevant updates as a means to foster dialogue and maintain stakeholder trust (see Chapter 4, Section 4.4.1.1). The findings reveal that RSL maintains a consistent and active social media presence, with the participants confirming frequent postings, ranging from three times a week to multiple times a day. This regularity keeps the stakeholders continuously informed and engaged.

7.4.4.2 Sub-theme: Frequency of content updates encourages page visits

The participants highlighted that high posting frequency motivates stakeholders to revisit social media pages. PT3 stated that,

“Frequent updates encourage stakeholders to check pages regularly for new updates”.

PT6 confirmed that,

“Stakeholders expect new information consistently”.

Maintaining up-to-date content promotes return visits, reinforcing the importance of content freshness. PT5 cautioned that overly frequent posts may risk information overload. The findings suggest that timely and frequent updates encourage return visits to the pages and also create the reliance that any new change will be communicated on the pages.

7.4.4.3 Sub-theme: Real-time communication

The participants highlighted that real-time social media communication facilitates immediate information access and rapid feedback. PT4 stressed the importance of immediacy in today’s digital environment, while PT5 noted that rapid dissemination and observable reactions enhance the impact of communication.

The literature confirms that real-time content increases stakeholder attention and transparency. The MRT’s principle of immediacy of feedback further supports these arguments, noting that social media’s immediacy and feedback mechanisms make communications more dynamic compared with traditional channels (see Chapters 1, 3 and 4, Sections 1.7.1, 3.3.1, 3.3.3 and 4.4). The findings indicate that real-time communication on social media significantly enhances the effectiveness of RSL’s stakeholder engagement. It is also revealed that immediacy enables quick access to information and rapid feedback, which strengthens communication impact.

7.4.4.4 Sub-theme: Social media response time

The participants reported relatively fast responses during working hours, with a slightly slower turnaround time after working hours or on weekends, as per the standards set for response time.

PT3 noted that it takes,

“10–20 minutes for response times during business hours”.

PT4 emphasised the support of the contact centre in maintaining prompt replies. PT1 confirmed that,

“While responses are slower outside normal hours, communication remains effective overall”.

These responses indicate that RSL generally maintains timely and effective communication, especially during business hours, but the response times slow down after hours. Overall, the communication process is still reliable and effective. MRT posits that timely feedback reduces ambiguity and strengthens trust (see Chapter 4, Section 4.4.1.1) and therefore RSL confirms swift responses with the assistance of the contact centre. This means it aligns with the MRT feedback tenet. The literature further suggests that real-time monitoring can enhance responsiveness and stakeholder confidence

The findings suggest that RSL delivers consistently prompt and effective communication during business hours, supported by quick response times. Although responsiveness decreases after hours, the stakeholders still perceive the communication system as dependable and functioning well overall.

7.4.5 Theme 5: Monitoring, evaluation, and improvement

This theme explores how RSL monitors and evaluates its social media communication and uses insights to improve messaging. Monitoring and evaluation (M&E) are critical for evidence-based communication, as analytics and feedback loops allow organisations to measure reach, assess effectiveness, and refine content Sub-theme: Measuring communication online

The participants indicated that while RSL has analytics tools, these are rarely used to inform future posts. PT6 explained that,

“There are tools that we get to measure how our content is performing, but they are not used to inform the next upload”.

PT7 added *that*,

“RSL rarely measure communication at all, although there are tools to provide insights”.

PT5 partially agreed, noting that measurement occurs but insights are often overlooked due to competing organisational priorities. Based on the responses above, it is evident that RSL has tools to measure online communication performance, but RSL does not fully utilise the tools to obtain data on their communications for enhanced and targeted messages to taxpayers.

The literature emphasises that monitoring should go beyond post metrics to include mentions, sentiment, and untagged references to capture stakeholder engagement fully (see Chapter 3, Section 3.2.4). The findings are supported by literature that indicates that timely and relevant information is essential for sustaining stakeholder dialogue, and it is argued that RSL could achieve this by leveraging on the analytics (see Chapter 4, Section 4.2.2.2).

7.4.5.1 Sub-theme: Information to improve RSL communication

Participants suggested standardising and optimising content as a strategy to keep RSL stakeholders engaged. When asked what can be done to improve communication on social media, PT2 said,

“I think we have to standardise the communication on social media, especially when it comes to developing templates for different content uploaded on social media to make it easy for clients to identify the kind of content uploaded”.

PT4 said,

“We should use all available platforms and tailoring content accordingly is critical”.

These suggestions can improve communication by ensuring consistent, recognisable messaging across platforms while delivering tailored content that maximises reach and relevance for diverse stakeholders. The literature supports these recommendations, advising institutionalised monitoring, standardised templates, and platform-specific content packaging to strengthen brand coherence and message uptake. The findings indicate that formalised content standards and platform-sensitive messaging would enhance consistency, facilitate analytics, and support strategic communication.

7.4.6 Theme 6: Relationship building and trust

This theme examines how social media fosters relationship building and trust between RSL and its external stakeholders. The participants consistently highlighted that RSL’s use of social media promotes engagement, strengthens communication, and enhances confidence in the organisation’s credibility. The literature highlights that social media serves as an interactive tool to create lasting relationships (see Chapter 2, Section 3.3.2).

Similarly, the RSL acknowledges the use of social media to communicate, which enhances stakeholder confidence. This could result in the creation of lasting relationships. Effective relationship management requires consistency, responsiveness, and openness.

7.4.6.1 Sub-theme: Importance of establishing relationships

The participants acknowledged social media as vital for fostering engagement and building relationships. When asked whether social media is effective for establishing relationships, PT4 said,

“Social media helps in building relationships as it advances interactions and engagement with stakeholders and provides feedback, which is key for relationship building”.

This echoes literature discussed in Chapter 3 (see Section 3.3.2) that emphasise that frequent, interactive exchanges facilitate meaningful stakeholder relationships. PT5 added that,

“Social media helps building relationships because it’s less costly, allows frequent engagement, and helps get conversations flowing”.

PT7 also said,

“Even if remote, engagement via social media allows relationships to exist”.

Consistent, meaningful communication is foundational for effective organisation-stakeholder relationships.

The discussion reveals that social media plays a central role in strengthening RSL’s relationships with stakeholders by enabling consistent, interactive, and cost-effective engagement. It also revealed that social media enhances relationship building through frequent communication, accessible feedback, and ongoing conversations even in remote contexts.

7.4.6.2 Sub-theme: Digital platforms in communication

The participants indicated that real-time engagement with stakeholders is facilitated primarily through digital platforms. PT7 observed that,

“Almost all people access information on their digital devices; the world is moving into digital spaces”.

PT8 added that,

“Social media has wide reach; people now rely on digital platforms for information”.

The data shows that effective stakeholder engagement increasingly depends on the use of digital platforms, as most people now rely on their devices and social media for information. The participants recognised that real-time interaction is only possible through these digital channels, which offer broad reach and continuous accessibility.

These views are supported by literature that indicates that digital platforms enhance communication reach and enable global stakeholder interaction (see Chapter 3, Section 3.4). Timely communication enriches digital engagement, aligning with RSL’s real-time updates and responsiveness. The findings suggest that RSL’s communication effectiveness is strengthened when it embraces digital platforms for real-time, wide-reaching stakeholder engagement

7.4.6.3 Sub-theme: Page accessibility and user friendliness

The participants highlighted the importance of platform accessibility. PT8 noted that RSL’s social media pages are generally user-friendly, although platforms like LinkedIn and X are more professional.

PT1 added,

“Most stakeholders are on Facebook, where RSL has the largest followership”.

PT5 reinforced that, saying,

“Facebook is easily accessible to all, while other platforms serve more corporate stakeholders.”

The discussion above reveals that platform accessibility and stakeholder alignment play a crucial role in the effectiveness of RSL’s social media communication. The participants indicated that Facebook is the most accessible and widely used platform among RSL’s stakeholders, making it the primary channel for broad engagement.

Platform choice depends on the intended stakeholder and context. In line with this, the Findings suggest that stakeholder engagement depends on accessible and user-friendly communication tools. The findings suggest that stakeholder engagement is strongest when communication tools are user-friendly, accessible, and aligned with stakeholder demographics and preferences.

7.5 CONCLUSION

This chapter presented the qualitative research processes and the findings from the data analysis. The participants provided information on the use of social media platforms for external organisational communication at RSL to establish relationships through creating dialogue.

The interviews were conducted with the RSL internal stakeholders working in the SPPR and MCE Departments, as they are the key people who communicate with external stakeholders. The interviews followed a semi-structured format, utilising an interview guide with predetermined prompts to establish a framework for discussion. This approach enabled the researcher to steer conversations toward pertinent topics while maintaining sufficient flexibility for participants to elaborate on significant points and share their perspectives freely.

The analysis points to the significance of clarity, honesty, transparency, and interaction in fostering meaningful dialogue and building trust with stakeholders. While RSL's social media communication is generally viewed positively by the participants as their key tool to engage external stakeholders, the findings suggest that there remain opportunities for improvement, particularly in responsiveness and engagement strategies, to better serve and include all taxpayers. The next chapter presents consolidated conclusions on the findings and results, and offers recommendations to RSL on the use of social media for relationship building through dialogue.

CHAPTER 8: CONCLUSIONS AND RECOMMENDATIONS

8.1 Introduction

This study aimed to establish how RSL uses social media for external organisational communication and to gather the perceptions of RSL taxpayers on the use of social media for external organisational communication.

It remains unclear how RSL uses these tools to communicate with stakeholders and how the taxpaying community perceives these efforts. Some taxpayers were neutral on how RSL uses social media for taxpayer engagement. This uncertainty in the findings means they were not convinced that meaningful interactions with RSL are taking place. The findings, revealed in line with how RSL uses social media to establish stakeholder relationships through dialogue, exposed a lack of clarity about RSL's social media strategies to engage.

Although the literature in Chapters 2 and 3 suggest that social media is widely used in organisational communication, it is worth noting that there are no existing studies on how government agencies in Lesotho could use social media to create dialogue and establish relationships. In dealing with the identified gap, the current study reviewed the literature on the usage of social media for external organisational communication with the focus on establishing relationships and creating dialogue. The study developed a social media communication process for external stakeholders' communication based on MRT (1986), RMT (1998) and DT (1958), which provided a theoretical foundation and guided the formulation of principles that enhance clarity, engagement, and reciprocity in stakeholder communication.

This chapter provides conclusions and recommendations based on the culmination of the quantitative results and the qualitative findings, guided by the study questions. The chapter further reveals social media communication recommendations, including the study's shortcomings and limitations. The chapter finally presents suggestions for further research pertaining to social media communication for governmental agencies.

The results of the study reflect the findings generated in response to the research questions discussed in Section 8.2 as illustrated in Table 8.1 below.

8.2 Study overview

This section presents a summary of the study's background, research findings, and conclusions drawn from the data collected from the literature and the participants.

8.2.1 Background

In the first chapter, the study problem was stated as follows:

To investigate the use of social media platforms for external organisational communication to establish relationships through creating dialogue with external stakeholders.

This is because RSL relies on communication to build relationships and create dialogue, thus encouraging voluntary tax compliance.

This study employed questionnaires from 240 external stakeholders and semi-structured interviews with eight internal RSL stakeholders to examine how organisations can use social media to effectively engage external stakeholders in dialogue to foster mutual relationships.

Table 8:1 Research questions

Research questions
RQ 1: How is social media used in organisations to establish relationships through dialogue?
RQ 2: How does RSL use social media to communicate with its external stakeholders?
RQ 3: How could RSL use social media to create dialogue with external stakeholders?
RQ 4: How could RSL use social media to establish relationships with external stakeholders?
RQ 5: What are the external stakeholders' perceptions about the use of social media by the RSL?

Research questions
RQ 6: What recommendations can be made to RSL on the use of social media to establish relationships with their external stakeholders through dialogue?

In order to address the research problem and the research questions (Table 8.1) above, Chapters 2 and 3 investigated the literature that explored organisational communication and external organisational communication, and social media use for external organisational communication.

In Chapter 4, the study focused on the theoretical framework, which included the DT, RMT and MRT. Chapter 5 highlighted the research methodology, detailing the research approach, design, also stating how study participants were selected, revealing tools used to gather data from the participant such as questionnaires and semi-structures interviews. The chapter further outlined how data were analysed in the study. In Chapter 6, and 7 the study presents the findings, analysis and discussions of both quantitative and qualitative data in line with the literature reviewed and theoretical framework. Finally, this chapter presents the concluding remarks and recommendations.

8.2.2 *Convergence and divergence between quantitative and qualitative strands*

The quantitative themes from Chapter 6 and the related qualitative themes from Chapter 7 are contrasted in Table 8.2 below. The conclusion is well-supported in the findings where the two strands converge. An extension or tension is observed when they diverge or when the qualitative data offers explanatory depth beyond the statistical outcome.

Table 8.2: Convergence and divergence between quantitative and qualitative strands

RQ	Key Quantitative Finding (Ch. 6)	Key Qualitative Theme (Ch. 7)	Relationship
RQ3	49.17% of stakeholders have never interacted with RSL's posts (Fig. 6.6)	Theme 1: Accessibility and Reach — participants called for improved visibility and active engagement strategies	Convergence — both confirm the awareness-engagement gap
RQ3	Slow response time dissatisfaction (Fig. 6.12: 40.51% neutral/negative)	Theme 3: Customer support and responsiveness — participants demanded faster, 24/7 responses	Convergence — qualitative amplifies and explains quantitative
RQ4	80.34% agree social media builds relationships (Fig. 6.27)	Theme 4: Stakeholder engagement — staff confirm relationship building as a social media priority	Convergence — mutual confirmation
RQ4	26.78% neutral on relationship satisfaction (Fig. 6.29)	Theme 5: Digital literacy — staff note barriers to engagement not visible in quantitative data	Extension — qualitative explains the neutral bloc
RQ5	90.37% prefer multi-format content (Fig. 6.39) but written posts dominate actual use (Table 6.4)	Theme 2: Content strategy — data costs cited as barrier to richer media consumption	Convergence with nuance — qualitative resolves the quantitative contradiction
RQ5	49.17% prefer English, 48.33% prefer Sesotho (Table 6.5)	Theme 6: Accessibility and inclusivity — Sesotho explicitly requested by participants	Convergence — qualitative reinforces quantitative finding

8.3 Addressing the research questions

The section below addresses the research questions in alignment with the literature review, theoretical guidelines, the data collected from the study participants, and the presentation of the findings in the previous chapters.

8.3.1 RQ1: How is social media used in organisations to establish relationships through dialogue?

Social media has become a vital external communication tool due to its accessibility, low cost, and broad reach. For organisations facing financial constraints, these platforms offer an efficient means of promoting products and services, reinforcing their relevance in organisational communication.

Globally, platforms such as Facebook, YouTube, Instagram, WhatsApp, TikTok, WeChat, LinkedIn, Snapchat, Reddit, and Pinterest are widely used, with Facebook remaining the most dominant after reaching one billion registered accounts and now exceeding three billion active monthly users (Statistica, 2025). Although social media is recognised as an effective tool for stakeholder engagement, there is limited research on its use specifically for external organisational communication aimed at building relationships through dialogue. This gap informed the focus of the current study, which proposes a social media communication process for external organisational communication.

It should be noted that many organisations increasingly rely on social media to facilitate dialogic communication and cultivate strong stakeholder relationships. Social media supports two-way interaction by enabling real-time engagement and feedback, ensuring message delivery and enhancing relational connectivity. Feedback is consistently highlighted as a critical component of communication because it enables meaningful interaction and allows stakeholder perspectives to shape organisational decisions. Owing to their interactivity, social media platforms are widely valued as conduits for reciprocal communication that align with traditional dialogic principles.

Social media contributes to long-term relationship management by allowing organisations to engage stakeholders through ongoing dialogue, gather feedback, and understand stakeholder needs, which are key in sustaining strong relationships. Consequently, dialogic communication emerged as a prerequisite for relationship building, with social media reducing traditional communication barriers, particularly

those related to geographic distance, and thereby enhancing stakeholder engagement.

8.3.2 RQ2: How does the RSL use social media to communicate with its external stakeholders?

RSL uses a range of social media platforms to communicate with its external stakeholders. Facebook serves as the organisation's primary channel due to its large follower base and widespread popularity, while LinkedIn is used to reach professionals and corporates, and X (formerly Twitter) targets younger stakeholders who prefer concise communication. Through these platforms, RSL disseminates educational content, tax-related updates, compliance information, and Corporate Social Investment activities using visuals, infographics, text, audio, and video. To enhance accessibility, the organisation simplifies technical language and communicates in both official languages (Sesotho and English), incorporating relatable expressions where appropriate.

It is worth noting that RSL maintains consistent communication, posting several times a week and using interactive features such as quizzes and live sessions to sustain engagement. These efforts suggest that RSL has established social media as a key tool for external communication. However, RSL's use of social media remains predominantly focused on broadcasting information rather than fostering two-way dialogue. While messages are tailored to different stakeholder needs, interaction and relationship-building activities are limited.

The study concludes that RSL's social media strategy is effective for information dissemination but less successful in creating meaningful engagement. The disparity between internal perceptions and external stakeholder experiences highlights a need for the organisation to strengthen dialogic communication practices and adopt more interactive approaches to build and sustain stakeholder relationships.

8.3.3 RQ3: How could RSL use social media to create dialogue with external stakeholders?

RSL's social media platforms are structurally open to engagement, enabling external stakeholders to comment, ask questions, and seek clarification on posted content. Social media supports organisational efforts to build and sustain relationships through continuous, two-way communication, emphasising the value of immediacy, feedback loops, and information usefulness in fostering meaningful dialogue.

However, RSL has not fully leveraged these platforms to cultivate genuine engagement. RSL's responses to stakeholders remain inconsistent, with operational queries receiving priority over general comments, which limits the potential for reciprocal communication.

To strengthen stakeholder relationships, it is therefore crucial for RSL to provide timely and consistent feedback across all posts and share interactive content and conversational prompts to stimulate participation. While RSL possesses the tools for real-time engagement, enhancing dialogue will require deliberate, sustained, and participatory communication practices.

8.3.4 RQ4: How could RSL use social media to establish relationships with external stakeholders?

RSL could use social media to establish relationships with external stakeholders by ensuring frequent and interactive engagement. This is because social media is cost effective, thus the organisation can leverage these platforms to engage in conversations and interaction; critical in nurturing relationships. Social media facilitates real-time communication and provides essential feedback mechanisms for relationship building. These platforms have become popular in organisational communication due to easy access and cheaper means of sharing information.

Consistency in communication, established by sharing credible information through authentic social media platforms, will guarantee and cement RSL communication as

trustworthy. RSL has the potential to strengthen relationships through interactive and consistent communication, listening to stakeholder needs and grievances, and tailoring messages to the preferences and platforms of different stakeholder groups.

The value of providing concrete information to stakeholders, while tailoring messages to suit different stakeholders' communication needs and preferences, enhances relationship building. RSL should recognise the importance of listening, because it promotes the sense of belonging among external stakeholders, thus nurturing trust because stakeholders feel heard.

Trust is important in building and maintaining relationships since it encourages stakeholders to engage openly, rely on organisational information, and sustain positive interactions over time. A continuous presence on social media is crucial to keep external stakeholders abreast of any development and changes within RSL. Also, the organisation should equally capitalise on user-friendly platforms for broader reach, while ensuring that other stakeholder segments are not neglected.

It can be concluded that RSL has the potential to cultivate sustainable relationships by combining interactive communication, stakeholder responsiveness, and message tailoring across appropriate social media channels. This could facilitate effective dialogic communications, essential for creating and maintaining organisation-stakeholder relationships.

8.3.5 RQ5: What are the external stakeholders' perceptions about the use of social media by the RSL?

RSL uses social media to create dialogue with external stakeholders. However, there was a level of uncertainty because the organisation's communication does not visibly engage and empower taxpayers. This uncertainty translates into limited two-way interaction or stakeholder awareness. It is evident that RSL's social media platforms such as Facebook are easy to access and navigate, thus enabling interactive communication; essential for fostering richer media experiences and user satisfaction. RSL communication is perceived to be clear and easy to understand, however some

inconsistencies in message delivery and varied interpretations among stakeholder groups should be addressed.

Furthermore, RSL messages promote shared understanding among taxpayers. However, it is recommended that RSL ensure consistency to enhance shared understanding. The importance of monitoring social media pages, providing timely responses, and maintaining engagement are highlighted with the purpose of improving stakeholder communication. These factors point to an encouraging, yet incomplete, perception of dialogic effectiveness, suggesting room for improvement in how communication is structured and received across stakeholder groups.

In addition, RSL uses social media as an effective relationship-building tool by providing sufficient opportunities for feedback. Moreover, RSL's communication on social media is perceived to be honest, signalling the organisation's commitment to maintaining stakeholder relationships. However, strategic enhancements in engagement and communication may further increase stakeholder confidence. Using both text and audio visual improves message clarity, which reinforces understanding.

RSL communication is reportedly satisfactory, but there is a need for more targeted and dialogic communication to transform passive users into active participants and further strengthen trust. It is evident that the RSL uses social media effectively to gain trust through honest, open and clear communication with its stakeholders. However, it should be noted that RSL could enhance its communication effectiveness by ensuring clear communication, enhancing media richness, simplifying messages, and maintaining dialogic engagement to improve consistency and strengthen stakeholder trust.

8.3.6 RQ6: What recommendations can be made to RSL on the use of social media to establish relationships with their external stakeholders through dialogue?

RSL should capitalise on platforms with active participants to enhance information accessibility and reach. Facebook, LinkedIn and X are some of the platforms with wide

stakeholder participation. This includes releasing messages that are compatible with the stakeholders' devices as the majority rely on their smartphones to get information. The organisation should use both languages (Sesotho and English) equally, to ensure that the complex tax jargon is simplified for all stakeholders to comprehend the message. This will further be enhanced if all communication is adapted to languages that resonate with the stakeholders, such as trending language.

The use of visuals, infographics, and simplified communication will bolster message clarity, resulting in beneficial external stakeholder engagement. RSL should strengthen its posts by creating a variety of interactive posts such as quizzes and live broadcasts to address specific information needs in line with the stakeholder segments and encourage two-way communication by asking questions and obtain stakeholder feedback.

RSL should ensure optimum stakeholder engagement by responding to all comments, whether positive or negative, because it will make external stakeholders feel valued. For RSL to effectively leverage social media platforms, it ought to use data-driven communication where social media analytics are used to assess the message impact and reach to external stakeholders in order to make adjustments where the need may arise.

These recommendations will enable effective external stakeholder engagement that will enhance the relationships through dialogue. It can be concluded that RSL could enhance communication effectiveness by ensuring clarity, improving media richness, simplifying messages, and fostering ongoing dialogic interaction to strengthen consistency and reinforce stakeholder trust.

8.4 Recommendations for RSL

The following recommendations emerged from the study findings, listed as follows:

- RSL should capitalise on platforms which most of its stakeholders can easily access.

- Tailor the content to be easily accessible on external stakeholder’s mobile phones.
- RSL should avoid prioritising English over Sesotho, while also adapting their communication to ensure that no stakeholders are left out.
- RSL should bolster its posts by creating a variety of interactive posts such as quizzes, live broadcasts, visuals and audio communication to facilitate and encourage two-way communication by asking questions to obtain stakeholder feedback.
- RSL should leverage social media analytics to identify, inform, and fill the information gap in line with the stakeholders’ information needs need.

Each of these recommendations is discussed in detail.

8.4.1 *Optimise communication on stakeholder-preferred platforms*

RSL should capitalise on platforms where most stakeholders are already active and easily reached, with Facebook leading as the primary channel of engagement. This means strengthening content strategies on Facebook, where stakeholder presence is highest, while ensuring that communication is timely, interactive, and tailored to user needs.

Prioritising Facebook will allow RSL to maximise visibility, improve feedback loops, and enhance stakeholder participation. At the same time, insights from Facebook engagement can guide on how to adapt and replicate successful approaches across other platforms to broaden reach and maintain a consistent digital presence.

Literature suggests that WhatsApp is one of the dominant communication tool in southern Africa. RSL could explore this tool for external; stakeholder engagement by establishing a WhatsApp dedicated line to broadcast its varied messages to its stakeholders. This platforms familiarity to many Basotho could be valuable to RSL for wider stakeholder reach. This could also support information accessibility to stakeholders who are less active on other public social media platforms.

8.4.2 *Mobile-friendly content*

Since most stakeholders access social media through mobile devices, RSL should optimise all content for mobile viewing. Such content includes using clear and concise text and mobile-friendly visuals, for example vertical or square videos that display well on phone screens. Posts should load quickly, use readable fonts, and avoid heavy files that slow down mobile access. Ensuring content is mobile-optimised will improve accessibility, increase engagement, and enhance the overall user experience for external stakeholders.

8.4.3 *Use both English and Sesotho to include all stakeholders*

RSL should ensure that its social media communication is inclusive and accessible to all stakeholders by avoiding a heavy reliance on English and giving equal attention to Sesotho. This involves adapting content, tone, and style to reflect the linguistic and cultural diversity of its stakeholder. By using both languages appropriately, RSL can enhance understanding, engagement, and trust among stakeholders who may be more comfortable in Sesotho.

Additionally, content should be designed to reach different stakeholder groups, including those with varying levels of digital literacy or access, ensuring that no one is excluded from important information or updates. Overall, a multilingual, inclusive approach will strengthen stakeholder relationships and promote broader participation in RSL initiatives.

8.4.4 *Enhance engagement through diverse interactive content*

RSL should strengthen its social media communication by increasing the variety and interactivity of its posts. This can be achieved through the use of quizzes, live broadcasts, short videos, engaging visuals, and audio messages to make content more dynamic and appealing. By incorporating questions, polls, and call-to-action prompts, RSL can actively encourage two-way communication and invite stakeholders to share their views, challenges, and suggestions. Such interactive approaches not

only enhance engagement but also enable RSL to gather valuable feedback, improve service delivery, and build stronger relationships with its external stakeholders.

8.4.5 *Enhancing information delivery through analytics*

RSL should effectively leverage social media analytics to identify, inform, and address information gaps based on stakeholder needs. By analysing metrics such as engagement patterns, frequently asked questions, peak activity times, and content performance, RSL can gain insights into what stakeholder's value most.

These insights can guide the development of targeted messages, timely updates, and content that responds directly to user concerns or interests. Using analytics in this way will enable RSL to deliver more relevant, data-driven communication, improve responsiveness, and enhance overall stakeholder satisfaction.

8.5 *Proposed social media communication process for establishing stakeholder-organisation relationships through dialogue*

This section provides an overview of the proposed social media communication process for establishing stakeholder-organisation relationships through dialogue and the concluding remarks for the study.

The central purpose of this study was to develop a social media communication process for external engagement. Figure 8.1 outlines a proposed process that the RSL could follow to establish stakeholder-organisation relationships through social media dialogue. The figure outlines the key steps the organisation could follow to use social media to engage external stakeholders in dialogue to foster meaningful relationships

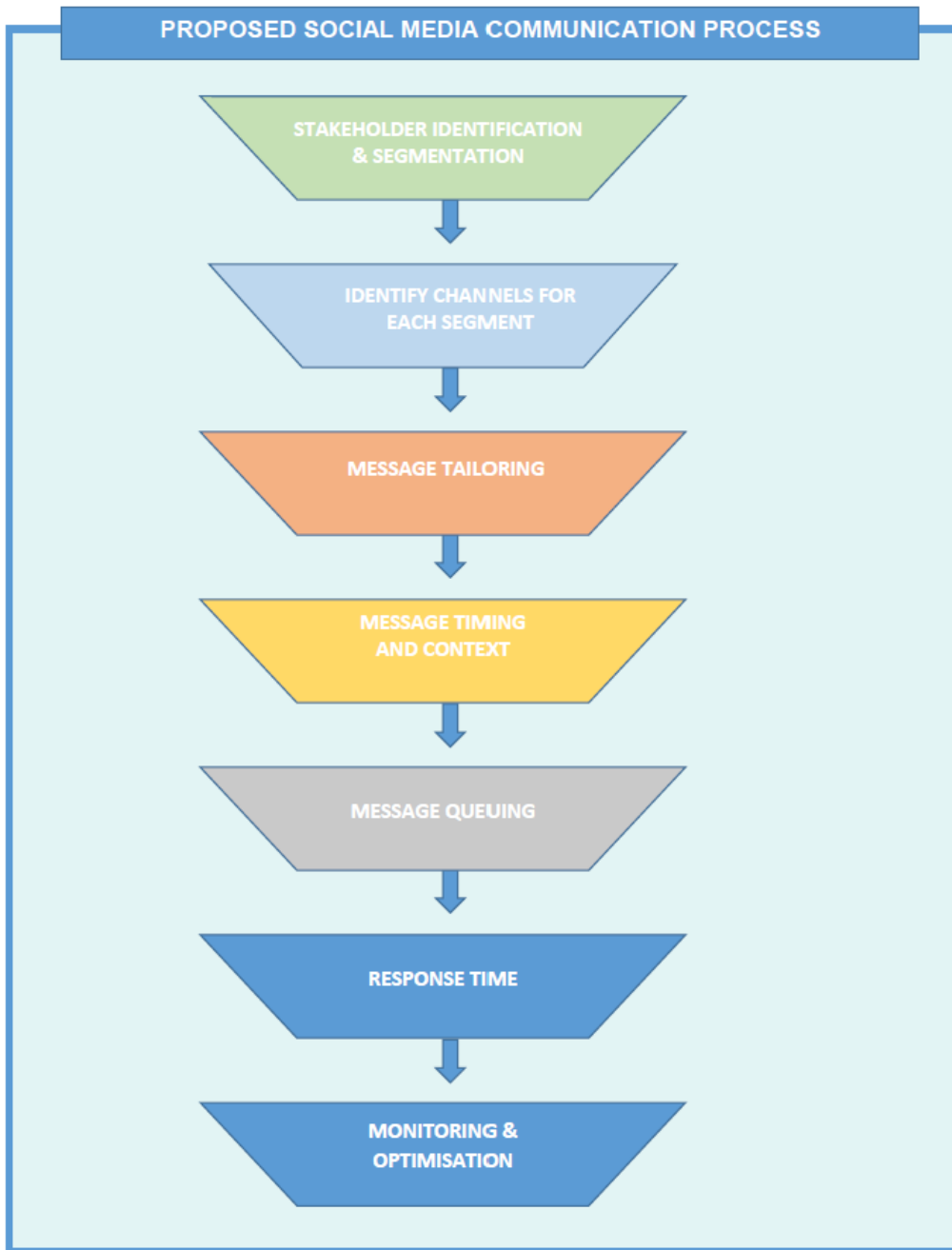


Figure 8:1 Proposed social media communication process for establishing stakeholder-organisation relationships through dialogue by RSL

The social media communication process is proposed to enhance stakeholder engagement between the organisation and its external stakeholders by emphasising the use of dialogue for relationships building and management.

The social media communication process presents the following seven steps: (i) Stakeholder identification and segmentation, (ii) Identify channels for each segment, (iii) Message tailoring, (iv) Message timing and context, (v) Message queuing, (vi) Response time, and (vii) Continuous Monitoring and Optimisation. Engaging stakeholders in dialogue to foster lasting relationships has become a priority for many organisations, thus these process will help government organisations to close the communication gap on social media communication. Each of these steps is subsequently discussed in detail.

8.5.1 Stakeholder identification and segmentation

In order to enhance stakeholder engagement and build lasting relationships, stakeholder identification and segmentation is critical to reach intended stakeholders. The segmentation could be done by identifying the stakeholders' level of interest and influence, because this influences how external stakeholders perceive the message.

The organisation should also consider demographic factors, such as age, gender, level of education and income, including behavioural patterns, as these factors will shed light on how stakeholders receive and perceive the message beyond the realm of the word. This means organisations can easily tailor their communication to meet the specific communication needs of their stakeholders, thus making communication more effective and meaningful.

8.5.2 Identify appropriate channels for stakeholder group

Identifying appropriate communication channels of communication for each segment will help the organisation to meet information needs using the stakeholders' preferred channels of communication. In this case, demographics will help the organisation to select the appropriate channel. For example, younger generations who are technology-savvy prefer social media as opposed to mainstream media, phone calls and emails.

Even these social media platforms can further be dissected; for instance, LinkedIn is used for professional communication, TikTok for younger stakeholders, X for news/updates for those who prefer bite-sized messages, Facebook for the wider community, and Instagram mainly for visual content.

8.5.3 *Message tailoring*

The organisation, while ensuring content consistency, should equally customise the messages to fit the specific needs and preferences of the segmented stakeholders. This includes tailoring messages to fit the channel format, stakeholder tone, and style. For example, sending news updates or short messages aligns with X, Instagram relies more on graphical content, and Facebook uses both text and pictures. This means the organisation should understand the stakeholders' unique communication needs, preferences, and priorities to frame the message in the manner that best resonates with them.

8.5.4 *Message timing and context*

The organisation should also consider the timing and context at which the communication will be best received by the stakeholder. This means the communicator should monitor stakeholders' online patterns to ensure the message is sent at the right time.

For example, sending messages to taxpayers with regard to message timing and context, communicating with taxpayers during the filing season, which runs from 1 April to 30 June is optimal as taxpayers are most attentive to compliance-related information during this period. In addition, disseminating messages during the morning hours on mainstream media is effective, as this is when stakeholders are most likely to tune in for news updates. For social media platforms, lunchtime periods are more appropriate, as individuals are typically on work breaks and more inclined to engage with online content.

8.5.5 Message queuing

Message queuing helps the communicator to systematically arrange message distribution on social media. With message queuing, the communicator will schedule posts in line with the calendar to ensure the messages will be delivered on time while avoiding posting conflicts. This will also help to prevent frequent posts and content clustering that can potentially overwhelm the stakeholders due to information overload.

Having identified stakeholders' online patterns, the organisation can capitalise on sending multiple messages during peak time without manual intervention, as this can distort the information flow patterns. This can further support the customisation of the different social media channels' format in line with stakeholder's expectations and character limits.

8.5.6 Response time

While two-way communication is crucial in stakeholder engagement, the organisation should explicitly set specific standards for response time. This includes acknowledging receipt of the message, resolving queries, and monitoring tags and mentions. Setting these standards will enhance stakeholder engagement and participation. For example, setting the response time within 30 minutes, whether it is a query or comment, then setting a limit of 24 hours for all queries to be resolved or escalated. If these standards are set into motion, the stakeholders' trust and credibility will be earned.

8.5.7 Continuous monitoring and optimisation

Effective stakeholder engagement relies on ensuring that organisations continuously track the social media platforms' performance and make necessary adjustments to messages when the need arises. Monitoring includes setting up a system for notifications to observe trends and viral posts, social media engagement statistics' decline, mentions, negative comments spikes, follower growth, and stakeholder demographics.

With constant monitoring, the organisation can optimise its communication by making necessary adjustments in response to stakeholder preferences and the evolving market dynamics informed by social media metrics.

This study proposes recommendations and a social media communication process for external stakeholders at the RSL. The study highlighted that RSL uses social media to enhance external stakeholder engagement. It should be noted that although the RSL uses new media for communication, the organisation should invest in stakeholder segmentation for better engagements. Thus, the proposed social media communication process is crucial for improving external stakeholder engagement between the organisation and its stakeholders.

This study fills a gap in the literature on how service-oriented organisations such as RSL can maximise external stakeholder engagement through social media. While the proposed social media communication process is set to foster effective external stakeholder engagement, they could be developed into a robust framework aimed at supporting external stakeholder engagement across different sectors.

8.6 Strengths and limitations

The strengths and limitations of the present study are summarised in the following sections.

8.6.1 Strengths

There is literature that supports social media use in organisations; however, there is a paucity of information in the context of Lesotho (government organisations) where social media is used to build relationships with external stakeholders through dialogue. This study has shed light on the external stakeholders' perceptions of the RSL communication, indicating that there is more to be done to enhance engagement through social media.

The mixed method design to this study was valuable because it enabled the researcher to explore the depth and breadth of the stakeholders' views gathered through semi-structured interviews and questionnaires. The statistical analysis from the questionnaire and rich data from the interviews strengthened the validity of findings. The 100% response rate from 240 questionnaires administered enhances the reliability and credibility of the study results. The use of the analytical tools such as ATLAS.ti for qualitative data and SPSS for quantitative data shows methodological rigour.

The adoption of three theories; DT, RMT and MRT, helped the researcher to unpack social media practices within RSL and facilitated a rigorous interpretation of the study results. The data collection tools allowed the study participants to articulate their opinions on the phenomenon under investigation. Using the positivist and interpretivist lens, the researcher was able to analyse the results for the quantitative part, which can be generalised to the taxpayer population, while with the qualitative findings, the researcher was able to analyse the thoughts, behaviours, feelings and perceptions of the internal staff.

These philosophical approaches helped the researcher to understand how external stakeholders feel and perceive RSL communication on social media. The insights gathered provide crucial information that can help RSL communication staff to enhance their engagement on digital platforms, thus facilitating the generation of actionable recommendations to address the RSL social media communication challenges.

8.6.2 Limitations

Although 240 questionnaires were administered, the fact that the study participants were found in Maseru Service Centre (central regions), and taxpayers from the other regions (North and South) were excluded, could present a skewed representation of the RSL taxpaying community.

The other limitation observed was that the sample selected was predominantly male, which could reflect an incorrect narrative that men are tax compliant. Most of the participants held diplomas and/or degrees, which may not be a true reflection of the RSL taxpaying community. This means that the results could be biased because it reflects the educated who are technology-savvy, while the others might face challenges in accessing and understanding RSL communication on social media.

Since the researcher accessed the participants who visited the Maseru Service Centre for five days (21st – 25th April 2025), this may have excluded the taxpaying community who interact with RSL through social media and other digital platforms; meaning that the study might not represent the wider taxpayer community in Lesotho.

A limitation of this study is the use of broad time-based categories to measure social media usage, which may not adequately capture differences in user engagement levels. Such categorisation may overlook variations in how frequently or intensively stakeholders interact with social media platforms.

While acknowledging that WhatsApp remains a dominant tool in Southern Africa, an omission in the data collection instrument, was because it was not used for external stakeholder engagement at RSL. Having noted that 10.8 percent of the participants (Table 6.3) preferred other platforms including WhatsApp, this shows the platforms importance for engagement. The absence of this tool is a limitation, therefore, future studies should include this platform to clearly quantify its use for RSL external communication and engagement.

Another observed limitation in the questionnaire was the participants single age grouping (45+). This restricted the researcher to understand the specific communication tools preferences of the stakeholders as the taxpaying community ages range from middle-aged to retirees. This grouping can underrepresent the unique social media needs and communication preferences of the older taxpaying community. It should also be noted that this grouping inadvertently introduced a researcher bias, focusing on the experiences of younger participants on the use of social media.

Admittedly, the broad time-based category for social media use represents a limitation to the study. This is because there are users who could have had many years of experience of social media platforms, but they are less active. This could be discriminatory, given that some new users may be highly active on these platforms. It should be noted that the duration of use may not necessarily reflect the robust engagement with the content. In future studies, the tool can yield better results if the frequency of use and intensity of engagement.

A further methodological limitation concerns the empirical demonstration of internal consistency. Although instrument reliability was addressed procedurally through pilot testing, statistician consultation, and inter-rater protocols (Section 5.10.1.5), no internal consistency statistic (such as Cronbach's alpha) was computed for the 48-item questionnaire. Given the length of the instrument, respondent fatigue may have introduced response inconsistencies across the later items. Future studies employing similar instruments should report Cronbach's alpha per construct section to empirically demonstrate internal consistency and to identify items that may need refinement. This remains a limitation of the current study's quantitative design.

8.7 Recommendations for future studies

The study findings presented in Chapters 6 and 7 show that most RSL external stakeholders use Facebook to access and engage with RSL. A future study could be comparative, exploring why Facebook dominates yet there are other platforms such as X, Instagram and TikTok gaining popularity among the youth.

Future research could adopt more granular and balanced time bands (e.g., less than 1 year, 1–3 years, 4–7 years, and 8+ years) to improve measurement precision. Additionally, incorporating measures of frequency and intensity of social media use would provide deeper insight into stakeholders' capacity for meaningful online dialogue.

Further research could include other revenue service centres countrywide to increase the generalisation of the results because all demographic groups would then be

captured during the data collection. Another study could compare how RSL uses social media with other revenue services within the Southern African Development Community (SADC). RSL should explore the needs and preferences of taxpayers without formal degrees to include them in the social media communication strategy. The purpose is to learn social media's best practices to enhance external stakeholder communication among the taxpaying community.

8.8 Concluding remarks

Contrary to RSL's belief that it actively uses social media to engage external stakeholders in meaningful dialogue for relationship building, the findings indicate a different reality. While the majority of stakeholders reported using Facebook and demonstrated familiarity with the organisation's content, this awareness did not translate into meaningful engagement. Insight from external participants revealed that interaction levels remain low, suggesting that mere exposure to social media content is insufficient without deliberate strategies to foster two-way communication and encourage stakeholder participation.

Although RSL staff value dialogue with external stakeholders, the external stakeholders were neutral, thus highlighting a lack of mutual understanding, responsiveness, and consultation. This lack of two-way communication indicates that RSL communication on social media platforms is mainly informative as opposed to evoking genuine dialogue with external stakeholders.

A clear contradiction to the MRT assumption that stakeholders prefer richer media was revealed when close to a third of the external stakeholders indicated that they prefer text-based communication over multimedia and visual communication. This could imply that data costs for rich media may be a deterrent to some external stakeholders.

To date, both internal and external stakeholders have confirmed that RSL information is authentic, because there are no fake RSL pages. This builds trust and strengthens credibility among stakeholders. It became evident from the results that RSL's response time was a cause for concern. The organisation delays responding to queries, and other positive comments are totally ignored. This can be interpreted as a lack of

interest and slow engagement from the RSL. While external stakeholders prefer both Sesotho and English in all RSL communication, the use of both languages can guarantee that no stakeholder is left out during communication.

Finally, the three theories (DT, MRT and RMT) that underpinned this study were validated, with some limitations. For example, the DT's principles of commitment, mutuality, and propinquity were underutilised. It is therefore argued that for RSL to build relations through dialogue, it ought to enhance its real-time response, to enable dialogic communication.

Also, RSL should strive for bilingual communication to enhance stakeholder reach, while ensuring that all stakeholders are consulted before RSL introduces new initiatives. The organisation should also leverage rich media capacity by distributing content in all formats suitable to suit the stakeholders' preferences. RSL could also engage influencers in all their social media communication to tailor their communication in line with the stakeholders' needs while ensuring they distribute credible, transparent, and trustworthy information.

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APPENDICES

Appendix 1 Acknowledgement form


THE COLLEGE OF HUMAN SCIENCES

RESEARCHER ACKNOWLEDGEMENT

Hereby, I Tsepang Mncina ID number RD071017, in my personal capacity as a researcher, acknowledge that I am aware of and familiar with the stipulations and contents of the

- Unisa Research Policy
- Unisa Ethics Policy
- Unisa IP Policy
- SOPs on ethical clearance risk assessment

And that I shall conform to and abide by these policy requirements

SIGNED: _____  _____

Date: _____ 27/10/2024 _____

Appendix 2 Participant information sheet

PARTICIPANT INFORMATION SHEET

27th April 2024

The use of social media to establish stakeholder relationships through dialogue at Revenue Services Lesotho (RSL)

Dear Prospective Participant

My name is Tsepang Mncina and I am doing research with Dr. J Hanekom , a Senior lecturer in the Department of Communication Science towards a Master Arts in Communication at the University of South Africa. We are inviting you to participate in a study entitled the use of social media to establish stakeholder relationships through dialogue at Revenue Services Lesotho (RSL)

WHAT IS THE PURPOSE OF THE STUDY?

I am conducting this research to find out how social, media could be used for external organisation with the aim of creating dialogue and thus nurturing lasting relationships

WHY AM I BEING INVITED TO PARTICIPATE?

The study seeks to collect information from taxpayers to really understand their perceptions and their needs when it comes to communication on social media. A total of 240 people will be randomly selected that will be coming for Services at Maseru Service Centre. The selected taxpayers will be drawn on the 5 days set for conducting a survey. The eight RSL internal staff from Strategic Partnerships and Public Relations (SPPR) and Marketing and Client Education (MCE) departments will be interviewed from both departments and the information is prior knowledge of the team as they are colleagues.

WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?

The study involves a questionnaire for 240 RSL taxpayers which will be filled with the purpose of getting to understand the kind of information you like on social media, the frequency of updates on social media and the social media platforms preferred by taxpayers. There will also be eight (8) in-depth interviews for RSL staff with the purpose of understanding the kind of content they publish on social media, the frequencies of the updates and whether RSL does engage taxpayers on social media. The questionnaire will take about maximum 45 minutes to fill while the interview is scheduled for 30 minutes.

CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?

Participating in this study is voluntary and you are under no obligation to consent to participation. If you do decide to take part, you will be given this information sheet to keep and be asked to sign a written consent form. You are free to withdraw at any time and without giving a reason.

WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?

The benefits of participating in this research include making contribution as a taxpayer on how RSL should communicate with you on social media while the RSL staff will get to know the perception of taxpayers with regards to communication on social media.

ARE THERE ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?

There are no negative consequences for not participating in this research as its purpose is to gather information that will assist in the development of social media communication process for social media communication with taxpayers for Revenue Services Lesotho (RSL).

WILL THE INFORMATION THAT I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL?

You have the right to insist that your name will not be recorded anywhere and that no one, apart from the researcher and identified members of the research team, will know about your involvement in this research. The only biographic information needed in this research exclude the names and there will be no information that will be divulged that will link you to the study. The participants will be given numbers and that will be the only identifier. The information will only be accessed by the researcher and the supervisors.

Please note that the information you have shared with the researcher will only be used for research purposes and you will remain anonymous even the information is shared to other parties. A report of the study may be submitted for publication, but individual participants will not be identifiable in such a report.

HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?

The researcher will keep hard copies of the notes of interviews and questionnaires in a safe and secure filing cabinet at RSL Offices in Government Complex where the researcher is based to guarantee confidentiality of the information gathered from participants. The collected data will be stored for five years in which it will be destroyed through shredding to ensure that they cannot be accessed by third parties.

WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?

There will be no incentives received by the respondent as researcher will be going to the taxpayers to collect information. In this study, the researcher will not incur any expenses to be part of this research.

HAS THE STUDY RECEIVED ETHICS APPROVAL

This study has not received the approval yet and this template will be part of the requirements to apply for Ethical Clearance as it is going to be attached.

HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?

If you would like to be informed of the final research findings, please contact Tsepang Mncina on +266 58735544 or 37390694@mylife.unisa.ac.za. The findings are accessible for a year post submission of the report and/or mobile phone numbers are acceptable.

Should you have concerns about the way in which the research has been conducted, you may contact Dr. J Hanekom on +27124296498 or hanekj@unisa.ac.za. **Alternatively, contact the Research Ethics and Integrity Advisor of the College of Human Sciences Research Ethic Committee, Prof Janice Moodley at moodljk@unisa.ac.za; Tel number: 0124298069)**

Thank you for taking the time to read this information sheet and for participating in this study.

Thank you.



Tsepang Mncina

Appendix 3 Consent to participate in this study

CONSENT TO PARTICIPATE IN THIS STUDY

I, _____, confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty.

I am aware that the findings of this study will be processed into a research report, journal publications and/or conference proceedings, but that my participation will be kept confidential unless otherwise specified.

I agree to the recording of the questionnaire or interview recordings.

I have received a signed copy of the informed consent agreement.

Participant Name & Surname..... (please print)

Participant Signature.....Date.....

Researcher's Name & Surname.....(please print)

Researcher's signature.....Date.....

Appendix 4 Permission letter

PERMISSION LETTER

Research Title: The use of social media to establish stakeholder relationships
through dialogue at Revenue Services Lesotho (RSL)

Researcher: Tsepang Mncina

Request for permission to conduct research at Revenue Services Lesotho (RSL)

2nd August 2023

Mr. Khopotso Liphoto

Government Complex, Finance House, 2nd Floor

Human Capital Management

+266 5221 5133

Dear Mr. Khopotso Liphoto

I, Tsepang Mncina, am doing research with Dr. J. Hanekom, Senior Lecturer in the Department of Communication Science towards MA Communication, at the University of South Africa. We are inviting you to participate in a study entitled: The use of Social Media to establish stakeholder relationships through dialogue to Revenue Services Lesotho (RSL).

The aim of the study is to explore and describe the use of social media platforms for external organisational communication at the RSL. It will further suggest social media communication process on how RSL could use social media platforms to establish relationships through creating a dialogue with external stakeholders.

Your company has been selected because the researcher wants to assist the organisation is establishing the best ways the organisation can communicate with external stakeholders using social media.

The study will entail interviewing Strategic Partnerships and Public Relations (SPPR) and Marketing and Client Education (MCE) staff as the key people engaging external stakeholders on social media as well as engaging clients coming for services in the Digital Service Centres to understand their needs with regards to communication on social media.

The benefits of this study are the organisation will get the social media communication process on how the organisation will communicate with external stakeholders using social media.

Potential risks are clients may not be forthcoming with information and may not be willing to participate which will may affect the outcomes of the results.

Feedback procedure will entail providing the copy of the research documents after it has been completed and marked for exam purposes

Yours sincerely

A handwritten signature in black ink, appearing to be 'Tsepang Mncina', written in a cursive style.

Tsepang Mncina

The Researcher

Appendix 5 Approval to conduct the study at RSL



**Revenue
Services
Lesotho**

10th August, 2023

Our ref: LRA/HR/TRN

Your ref: Mrs. Tsepang Mncina

Maseru 100

Lesotho

Physical Address

Finance House
High Court Road
Maseru
Lesotho

Postal Address

PO Box 1085
Maseru 100
Lesotho

Contacts

Tel: +266 52215000

+266 22313796

Fax: +266 22312091

Dear Mrs. Mncina

APPLICATION TO CONDUCT ACADEMIC RESEARCH

Your letter bears reference.

Your request to be allowed and provided with the necessary information for your academic research has been approved subject to protection of sensitive information and use of employer and employee names.

Please note that the Revenue Services Lesotho will require a copy of your academic research once completed.

I take this opportunity to wish you good luck with your research.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'K. Liphoto', written over a horizontal line.

K. Liphoto (Mr.)

Head Human Capital Management

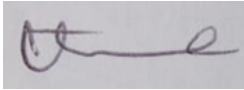
Appendix 6 Confidentiality agreement for research assistants

CONFIDENTIALITY AGREEMENT WITH RESEARCH THIRD PARTIES

Hereby, I Nthabeleng Ntomane ID number 050134234622, in my personal capacity as a data capture collaborating with Tsepang Mncina on a research titled The use of social media to establish stakeholder relationships through dialogue at Revenue Services Lesotho (RSL), acknowledge that I am aware of and familiar with the stipulations and contents of the conditions of ethical clearance specific to this study. I shall conform to and abide by these conditions. Furthermore, I am aware of the sensitivity of the information collected and the need for strict controls to ensure confidentiality obligations associated with the study.

I agree to the privacy and confidentiality of the information that I am granted access to in my duties as a data capturer. I will not disclose nor sell the information that I have been granted permission to gain access to in good faith, to anyone.

I also confirm that I have been briefed by the research team on the protocols and expectations of my behaviour and involvement in the research as a data capturer

SIGNED:  _____

Date: 26/02/2025 _____

Appendix 7 Stakeholder survey

Consent for participation in an academic research study

Dear prospective respondent,

My name is Tsepang Mncina, and I am currently pursuing a Master of Arts in Communication with the University of South Africa (UNISA). The purpose of my study is to explore and describe how the Revenue Services Lesotho (RSL) uses social media platforms to establish relationships through creating dialogue with external stakeholders and to suggest social media communication process on how the RSL could use it to achieve these aims.

The questionnaire should take approximately 30-45 minutes to complete

INFORMED CONSENT

I who is 18 years and above, willingly agree to participate in this study titled 'The use of social media to establish stakeholder relationships through dialogue at Revenue Services Lesotho (RSL)

I declare that I am aware of the intended use of the information gathered from this questionnaire and that my participation is voluntary as I have not been coerced in any way to take part in this study. I give permission for to respond to the questionnaire and I can withdraw from the study at any time.

.....

.....

Respondent signature

Researcher Signature

Date

Section A:

Demographic information

The demographic data in Section A is required and will only be utilised to accurately classify your responses. Please tick the relevant box with an X.

1. Gender

Male

Female

2. Which age group do you belong to?

18 -24

25 - 34

35 - 44

45 +

3. What is your highest level of education? (Only select one option)

Post graduate

Degree

Diploma

Certificate

Matric

Other: (Please specify)

4. What is your experience on the use of social media platforms? (Only select one option)

1 year or less than 1 year

2 – 5 years

6 years and more

Section B:

Uses of Social Media

This section seeks to establish your usage of social media. Kindly respond to all the statements in this section. Use an X to indicate your level of agreement with every statement or an applicable answer. Only select one option.

5. Are you aware that Revenue Services Lesotho (RSL) has an official social media presence?

Yes

No

6. On which social media platforms do you follow RSL? (Select all that apply)

Facebook

Twitter

Instagram

LinkedIn

Other (Please specify).....

7. How often do you engage with RSL’s posts on social media (e.g., like, comment, share, retweet)?

- Never
- Rarely (once a month)
- Occasionally (once a week)
- Frequently (several times a week)
- Very Frequently (daily)

The following questions require you to indicate how strongly you agree or disagree with each statement. Only choose one option.

8. The content shared by RSL on social media is relevant to me?

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

9. It is important to have an active social media account to stay informed about current events, news, and trends about the RSL.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

10. I often access information on the RSL social media platforms.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

11. Organisations should use social media to communicate with stakeholders to engage regularly.

Strongly disagree	Disagree	Neutral	Agree	Strongly agree

12. The RSL publishes information on social media in a timely manner.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

13. I am satisfied with RSL's response time to my enquiries or comments on their RSL social media pages.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

14. Indicate which of the following social media platforms you use to access information about the RSL. Tick all applicable boxes.

Facebook

Twitter

YouTube

LinkedIn

Tiktok

Instagram

Other (Please specify)

.....

.....
 The RSL uploads different types of content. What type of information do you prefer on RSL pages? Tick all applicable boxes.

- Written posts, articles, guides
- Links to external content
- Images
- Videos
- Live Videos
- Infographics

Section C

Social media and Dialogue

This section seeks to establish how social media facilitates dialogue between the RSL and its external stakeholders. The following questions require you to indicate how strongly you agree or disagree with each statement. Only choose one option.

15. RSL effectively uses social media to create dialogue with stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

16. I have been engaged about new RSL initiatives.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

17. Stakeholders like to be engaged on initiatives and programmes RSL is implementing.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

18. I prefer to be engaged on social media as I can get information instantly.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

19. It is easy to access and navigate the social media platforms used by RSL.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

20. Communication by RSL is transparent and provides all the information you need as a stakeholder.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

21. It is important that the RSL shares content on social media that is relevant to their stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

22. Messages from RSL are clear and easy to understand.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

23. RSL consistently strives to ensure a shared understanding of its communication with stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

24. Overall, I am satisfied with the dialogue and interaction facilitated by RSL on social media.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

25. RSL's regular engagement activities encourage me to visit its social media pages daily to know what is new.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

26. I find the way RSL initiates and concludes conversations on social media to be effective and satisfactory.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

27. I feel there are ample opportunities to provide feedback or raise concerns on RSL's social media platforms

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

28. RSL and its stakeholders agree on how they will communicate to achieve their goals.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

29. Which language do you prefer in RSL communication? Tick all applicable boxes.

English

Sesotho

Other: (Please specify)

Section D

Social media and Relationship building

This section aims to determine if and how RSL builds relationships with external stakeholders through social media platforms. The following questions require you to indicate how strongly you agree or disagree with each statement. Only choose one option.

30. Social media helps build strong relationships between RSL and its stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

31. Social media fosters trust between our organisation and its stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

32. I am satisfied with my relationship with the RSL.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

33. Social media effectively engages stakeholders in meaningful ways to build a good relationship.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

34. Honesty is a key factor in building successful relationships.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

35. The RSL demonstrates a strong commitment to maintaining relationships with its stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

36. Social media provides a valuable platform for stakeholders to give feedback to improve relationships.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

37. I trust that the RSL is capable to handle challenges and issues in their relationships with me and other stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

Section E

Stakeholders' perceptions on the use of social media

This section seeks to address explain taxpayer's views and opinion about the use of social media. The following questions require you to indicate how strongly you agree or disagree with each statement. Only choose one option.

38. The RSL's communication on social media platforms keeps me informed.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

39. The RSL is committed to understanding my concerns when I share them on social media.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

40. The RSL ensures that the messages meet the communication needs of their stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

41. It is important for the RSL to actively monitor social media feedback and respond to comments, questions, and concerns.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

42. It is important for organisations to share content on social media platforms that use a combination of text, images, videos, and graphics.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

43. Do you think the content that is packaged using audio and visuals enhances your understanding of the message?

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

44. The RSL ensures stakeholder satisfaction in all the communication on social media.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

45. The RSL incorporates feedback from stakeholders to enhance and improve their communication?

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

46. I am satisfied with the RSL communication on social media

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree

47. In your opinion, how could the RSL improve its communication on social media?

Appendix 8 Interview schedule

INTERVIEW SCHEDULE FOR RSL INTERNAL STAKEHOLDERS

Dear prospective participant,

My name is Tsepang Mncina, and I am currently pursuing a Master of Arts in Communication with the University of South Africa (UNISA).

The purpose of my study is to explore and describe how the Revenue Services Lesotho (RSL) uses social media platforms to establish relationships through creating dialogue with external stakeholders and to suggest social media communication process on how the RSL could use it to achieve these aims.

The Interview should take approximately 30-45 minutes to complete

INFORMED CONSENT

I who is 18 years and above, willingly agree to participate in this study titled '**The use of social media to establish stakeholder relationships through dialogue at Revenue Services Lesotho (RSL).**' I declare that I am aware of the intended use of the information gathered from this interview and that my participation is voluntary as I have not been coerced in any way to take part in this study. I give permission for the interview to be recorded and can withdraw from the study at any time.

.....

.....

Participant signature

Researcher Signature

SECTION A

Participant background

1. What is your role at RSL?
2. In which department do you work?
3. What is your experience with the use of social media in a professional or work related capacity?
4. How long have you been employed at the RSL?
5. How long have you been engaging with RSL stakeholders in your current role?

SECTION B

Social media use

1. In your opinion, what is the importance of including social media as part of RSL's communication tools? Please explain your answer.
2. Which social media platforms does RSL currently use to communicate with external stakeholders?
3. Why are these specific platforms selected to communicate with stakeholders?
4. What type of content is shared with external stakeholders via the selected social media platforms?
5. How frequently is new content published on social media?
6. How does RSL measure the effectiveness of its social media communication?
7. In what formats is content presented (text, visuals and/or audio, or other formats)?
8. In your opinion, what is the value of social media for communicating with external stakeholders at RSL?
9. Social media is regarded as one of the communication platforms that allows feedback from stakeholders. What is the importance of providing feedback and responding to stakeholders' posts, messages and responses for RSL?
10. What are the turnaround times to social media responses?

SECTION C

Social media and relationships

11. Do you think social media is an effective tool for establishing relationships with RSL external stakeholders? Please explain the reasons.
12. How would you describe the level of trust relationship between RSL and its stakeholders in relations to communication on social media?
13. What efforts does the RSL make to establish long-lasting relationships with their external stakeholders, specifically via social media?
14. In your opinion, do you think RSL stakeholders are always satisfied with the organisation's communication? Please explain your answer.

SECTION D

Social media and dialogue

15. How important do you think dialogue is for relationship building via social media?
16. How do you use social media to create dialogue with stakeholders?
17. How do you ensure that the information you share with stakeholders is valuable and informative?
18. Do you think your frequency of interaction motivates stakeholders to frequently visit your social media pages? Please explain your answer.
19. Do you think the platforms you use are easily accessible? Please explain your answer.

Closing question:

Do you have any questions or information on the use of social media by the RSL that you wish to share?

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

.....
.....

THANK YOU FOR YOUR PARTICIPATION.

Appendix 9 Ethical clearance certificate



College of Human Sciences_CREC

Date: 11/04/2025

Dear: Ms Tsepang Mncina

NHREC Registration # : (Rec-240816-052)
Ref #: 3460
Name: Ms Tsepang Mncina
Student #: 37390694

Decision: Ethics Approval from 11 April 2025 to 10 April 2026

Researcher: Ms Tsepang Mncina

Revenue Services Lesotho

Maseru, Lesotho

37390694@mylife.unisa.ac.za +266 58735544

Supervisor: Dr Janette Hanekom hanekj@unisa.ac.za

Co-Supervisor: Dr Christelle Swart cswart@unisa.ac.za

The use of social media to establish stakeholder relationships through dialogue at Revenue Services Lesotho (RSL)

Qualification: MA Communication

Thank you for the application for research ethics clearance by the College of Human Sciences_CREC for the above-mentioned research study. Ethics approval is granted for one year.

The **low-risk application** was **reviewed** by the College of Human Sciences_CRE on **11 April 2025** in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment.

The proposed research may now commence with the provisions that:

1. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.
2. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the College of Human Sciences_CREC.
3. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
4. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing, accompanied by a progress report.

5. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.
6. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data requires additional ethics clearance.
7. No field work activities may continue after the expiry date (**10 April 2026**). Submission of a completed research ethics progress report will constitute an application for renewal, for Ethics Research Committee approval.

Additional Conditions

1. Disclosure of data to third parties is prohibited without explicit consent from Unisa.
2. De-identified data must be safely stored on password protected PCs.
3. Care should be taken by the researcher when publishing the results to protect the confidentiality and privacy of the university.
4. Adherence to the National Statement on Ethical Research and Publication practices, principle 7 referring to Social awareness, must be ensured: "Researchers and institutions must be sensitive to the potential impact of their research on society, marginal groups or individuals, and must consider these when weighing the benefits of the research against any harmful effects, with a view to minimising or avoiding the latter where possible." Unisa will not be liable for any failure to comply with this principle.
5. Kindly note that the College of Human Sciences_CREC requires the submission of regular progress reports to be submitted {**annually**}. In line with section 7.2 of the Unisa Policy on Research Ethics (2024).

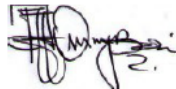
Note

The reference number 3460 should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.

Kind regards,



Prof K J Malesa
Chair of College of Human Sciences_CREC
E-mail: maleskj@unisa.ac.za



Professor Omwoyo Bosire Onyancha
Executive Dean / By delegation from the Executive Dean of College of Human Sciences_CREC
E-mail: onyanob@unisa.ac.za

Appendix 10 Editor's letter



Melody Edwards

Editing • Formatting • Writing • Research • Document preparation
0824968156 melodyedw@gmail.com

January 2026

To whom it may concern:

This is to certify that I have professionally edited and formatted the following thesis:

**THE USE OF SOCIAL MEDIA TO ESTABLISH STAKEHOLDER
RELATIONSHIPS THROUGH DIALOGUE AT
REVENUE SERVICES LESOTHO (RSL)**

by

Tsepang Clara Mncina

NB: This letter is only valid for the edited thesis sent to the student on 13/01/2026. Should changes be made, which may introduce the possibility of errors, the editor cannot be held responsible.

Melody Edwards

Editing, Writing, Research, Document preparation
BA (Communications & Industrial Psychology)
BA Hons (Industrial & Organisational Psychology)

Appendix 11: Filled Questionnaire

13

Consent for participation in an academic research study

Dear prospective respondent,

My name is Tsepang Mncina, and I am currently pursuing a Master of Arts in Communication with the University of South Africa (UNISA).

The purpose of my study is to explore and describe how the Revenue Services Lesotho (RSL) uses social media platforms to establish relationships through creating dialogue with external stakeholders and to suggest guidelines on how the RSL could use it to achieve these aims.

The questionnaire should take approximately 30-45 minutes to complete

INFORMED CONSENT

I ... Boisung Chekisi who is 18 years and above, willingly agree to participate in this study titled "The use of social media for external organisational communication to establish stakeholder relationships at Revenue Services Lesotho (RSL)". I declare that I am aware of the intended use of the information gathered from this questionnaire and that my participation is voluntary as I have not been coerced in any way to take part in this study. I give permission for to respond to the questionnaire and I can withdraw from the study at any time.

R. Boisung

Respondent signature

[Signature]

Researcher Signature

Date 31/03/2025

Section A:

Demographic information

The demographic data in Section A is required and will only be utilised to accurately classify your responses. Please tick the relevant box with an X.

1. Gender

Male

Female

2. Which age group do you belong to?

18 -24

25 - 34

35 - 44

45 +

3. What is your highest level of education? (Only select one option)

Post graduate

Degree

Diploma

Certificate

Matric

Other: (Please specify)

4. What is your experience on the use of social media platforms? (Only select one option)

1 year or less than 1 year

2 – 5 years

6 years and more

Section B:

Uses of Social Media

This section seeks to establish your usage of social media. Kindly respond to all the statements in this section. Use an X to indicate your level of agreement with every statement or an applicable answer. Only select one option.

5. Are you aware that Revenue Services Lesotho (RSL) has an official social media presence?

Yes

No

6. On which social media platforms do you follow RSL? (Select all that apply)

- Facebook
- Twitter
- Instagram
- LinkedIn
- Other (Please specify).....

7. How often do you engage with RSL's posts on social media (e.g., like, comment, share, retweet)?

- Never
- Rarely (once a month)
- Occasionally (once a week)
- Frequently (several times a week)
- Very Frequently (daily)

The following questions require you to indicate how strongly you agree or disagree with each statement. Only choose one option.

8. The content shared by RSL on social media is relevant to me?

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		X		

9. It is important to have an active social media account to stay informed about current events, news, and trends about the RSL.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
				X

10. I often access information on the RSL social media platforms.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
	X			

11. Organisations should use social media to communicate with stakeholders to engage regularly.

Strongly disagree	Disagree	Neutral	Agree	Strongly agree
			X	

12. The RSL publishes information on social media in a timely manner.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		x		

13. I am satisfied with RSL's response time to my enquiries or comments on their RSL social media pages.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		x		

14. Indicate which of the following social media platforms you use to access information about the RSL. Tick all applicable boxes.

- Facebook
- Twitter
- YouTube
- LinkedIn
- Tiktok
- Instagram

Other (Please specify)

15. The RSL uploads different types of content. What type of information do you prefer on RSL pages? Tick all applicable boxes.

- Written posts, articles, guides
- Links to external content
- Images
- Videos
- Live Videos
- Infographics

Social media and Dialogue

This section seeks to establish how social media facilitates dialogue between the RSL and its external stakeholders. The following questions require you to indicate how strongly you agree or disagree with each statement. Only choose one option.

16. RSL effectively uses social media to create dialogue with stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		x		

17. I have been engaged about new RSL initiatives.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
	✓			

18. Stakeholders like to be engaged on initiatives and programmes RSL is implementing.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		✓		

19. I prefer to be engaged on social media as I can get information instantly.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
				✗

20. It is easy to access and navigate the social media platforms used by RSL.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		✓		

21. Communication by RSL is transparent and provides all the information you need as a stakeholder.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
			✓	

22. It is important that the RSL shares content on social media that is relevant to their stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
				✓

23. Messages from RSL are clear and easy to understand.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
				✗

24. RSL consistently strives to ensure a shared understanding of its communication with stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		✓		

25. Overall, I am satisfied with the dialogue and interaction facilitated by RSL on social media.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
			✓	

26. RSL's regular engagement activities encourage me to visit its social media pages daily to know what is new.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
			✓	

27. I find the way RSL initiates and concludes conversations on social media to be effective and satisfactory.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
✗		✓		

28. I feel there are ample opportunities to provide feedback or raise concerns on RSL's social media platforms

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
			✓	

29. RSL and its stakeholders agree on how they will communicate to achieve their goals.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
			✗	

30. Which language do you prefer in RSL communication? Tick all applicable boxes.

English

Sesotho

Other: (Please specify)

Social media and Relationship building

This section aims to determine if and how RSL builds relationships with external stakeholders through social media platforms. The following questions require you to indicate how strongly you agree or disagree with each statement. Only choose one option.

31. Social media helps build strong relationships between RSL and its stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
			✗	

32. Social media fosters trust between our organisation and its stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
			✓	

33. I am satisfied with my relationship with the RSL.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
			X	

34. Social media effectively engages stakeholders in meaningful ways to build a good relationship.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		X		

35. Honesty is a key factor in building successful relationships.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
				X

36. The RSL demonstrates a strong commitment to maintaining relationships with its stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
			X	

37. Social media provides a valuable platform for stakeholders to give feedback to improve relationships.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
			X	

38. I trust that the RSL is capable to handle challenges and issues in their relationships with me and other stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		X		

Stakeholders' opinion on the use of social media

This section seeks to address explain taxpayer's views and opinion about the use of social media. The following questions require you to indicate how strongly you agree or disagree with each statement. Only choose one option.

39. The RSL's communication on social media platforms keeps me informed.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
			X	

40. The RSL is committed to understanding my concerns when I share them on social media.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		X		

41. The RSL ensures that the messages meet the communication needs of their stakeholders.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		X		

42. It is important for the RSL to actively monitor social media feedback and respond to comments, questions, and concerns.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
				✓

43. It is important for organisations to share content on social media platforms that use a combination of text, images, videos, and graphics.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
				X

44. Do you think the content that is packaged using audio and visuals enhances your understanding of the message?

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
				X

45. The RSL ensures stakeholder satisfaction in all the communication on social media.

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		X		

46. The RSL incorporates feedback from stakeholders to enhance and improve their communication?

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		X		

47. I am satisfied with the RSL communication on social media

Strongly Disagree	Disagree	Neutral	Agree	Strongly agree
		X		

In your opinion, how could the RSL improve its communication on social media?

They should make their messages clear and easy to understand by subtitle

Appendix 12: Interview script

PT 3

Section A Participant Background

- 1) Creative advertising & Multimedia Design
- 2) Strategic Partnerships & PR
- 3) I have been active on social media at a professional level for 4 yrs
- 4) 3 yrs

Section B Social Media use

- 1) It is important because of the use of technology and now people are online. Social Media is a cheap platform to convey messages by organizations
- 2) RSH is on Facebook, LinkedIn & X
- 3) In Lesotho, Most of the people are on FB and it has more followers and LinkedIn is more corporate
- 4) The type of content shared is informational on RSH events and initiatives and educational
- 5) In a week up to 7 times, content is uploaded on social media which can be almost daily
- 6) RSH measure traction and reach which informs how the next content is packaged & distributed
- 7) RSH content is packaged depending on the type of content and audience to be done and it is usually made of a mixture of visual, text & graphics

8) The value of comm of social media as RSK easily communicates with stakeholders and info is shared instantly

9) Social media is regarded as one of the comm platforms that allows

9) It is important to interact with stakeholders when they are reaching out to RSK which help RSK to provide clarity on issues for more understanding

- 10) The response time is faster which we can say its around 10-20 min. Response time is faster
- during the working day and its slower after working hours & weekends

Section c Social media & Relationships

1) SM is key in establishing relationships because: the engagement which is instant makes people feel valued and cared for by RSK

- 2) RSK is present for its stakeholders which create a level of trust & RSK addresses issues that are raised by stakeholder

3) RSK communicates a lot and thus ensures that stakeholders understand what is being communicated and info is shared in a clear manner to address stakeholders' issues and concerns

4) I think RSK stakeholders are happy looking at the type of content posted which stakeholders can easily

refer back to. It is true a lot of info is shared but it is useful

Section D Social Media & Dialogue

1) Dialogue is important because some stakeholders need instant feedback in their comm, and this improves relationship and stakeholders know that RSL SM is active and they can interact anytime

2) Any change is communicated and these are some of the changes that start the conversation and clients are always informed

3) Content is package in a simple manner that is easy for stakeholders to comprehend. PR is the gatekeeper to ensure the info shared is simple to reach the needs of the audiences

4) The frequency of info is high which makes stakeholders to visit the page to get new info from time to time

5) The SM platforms use by RSL are easily accessible

6) I think we have to standardise the comm on SM especially when it comes to developing templates for different content uploaded on SM to make it easy for clients to identify the kind of content uploaded

Appendix 13: Turnitin report

PAPER NAME	AUTHOR
The use of social media to establish stakeholder relationships through dialogue at Revenue Services Lesotho %28RSL%29.docx	Tsepang Clara Mncina
WORD COUNT	CHARACTER COUNT
68183 Words	431156 Characters
PAGE COUNT	FILE SIZE
326 Pages	2.8MB
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THE USE OF SOCIAL MEDIA TO ESTABLISH STAKEHOLDER
RELATIONSHIPS THROUGH DIALOGUE AT
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by
TSEPANG CLARA MNCINA

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