

Routes of persuasion utilised in the advertising appeals of the South African Revenue Service among taxpayers in Gauteng, South Africa

R. Oberholzer, D. de Kock & K.M. Walker

ABSTRACT

Persuasion has been defined as human communication that is designed to influence others by modifying beliefs, values or attitudes. In today's turbulent and dynamic world, persuasion is a key contributor to everyday life. This exploratory study aimed to qualitatively explore the effect of advertising appeals used by the South African Revenue Service (SARS), with particular focus on the Elaborative Likelihood Model (ELM) and the extent to which SARS follows the central or peripheral route of persuasion. The literature concerning the model and its framework was explained and then applied to SARS in order to determine exactly what route was primarily used in their advertising appeals. The respondents that took part in this study were registered as taxpayers with SARS. Open-ended measures were included, as they often complement structured attitude scales and assess cognitive responses to communications. These open-ended measures also explored the component of attitude, namely, affect. The findings related to this study are valuable, as previous studies pertaining to SARS have concentrated more on the financial and accounting aspects associated with SARS, rather than on marketing communication practices. The results illustrate that SARS utilises the peripheral route of persuasion within its persuasive message arguments, and that there were predominately affective responses to its communication practices. A possible managerial implication for SARS is that it should consider making use of a balance between the central route and the peripheral route of persuasion in order to encourage a higher degree of elaboration and further reinforce its message arguments.

Prof. Oberholzer is in the Department of Taxation, University of Pretoria. Ms de Kock and Ms Walker are Honours degree students in the Department of Marketing and Communication Management, University of Pretoria. E-mail: ruanda.oberholzer@up.ac.za.

Key words: SARS, persuasion, advertising, elaboration likelihood model, peripheral route, central route, attitudes, South Africa, taxation

INTRODUCTION AND PURPOSE OF THE STUDY

It can be argued that the revenue collection arm of any government is the ultimate empowerment vehicle. Whereas all the other executive arms of government are focused upon delivery, without the success of a revenue service, a government will not have the ability of delivery on a sustainable basis. The importance of the revenue service can thus never be underestimated.

The South African Revenue Service (SARS) has been particularly successful in its ability to increase the revenue collection. It has not only extended the tax base from which the revenue is generated, but has at the same time been more efficient and effective in its collection of revenue from the base (SARS 2006). The Minister of Finance has thus, on an annual basis, been able to reduce tax rates, even though the total government income continues to increase. There are many facets and factors that may have led to this success, for example, the employment of professional staff and consultants at market-related rates and the linking of many computer database services. Another possible contributor to the success of SARS might be the persuasiveness of advertising campaigns utilised by SARS as part of its media strategy.

Advertising is generally referred to as any form of mass communication about a product or service paid for by an identified sponsor (Bothma, Cook, Du Plessis, Jordaan & Van Heerden 2003: 31). It can include print, broadcasting, packaging, brochures, posters, billboards, booklets and logos, to name a few. The media that are available to marketers include newspapers, magazines, television, radio and the Internet.

Persuasion plays a key role in the appeals of advertising as, in general, our society is preoccupied with influencing, persuading, requesting, demanding, cajoling, exhorting, inveigling, and otherwise manipulating one another to further their ends (Rhodes 1997). Persuasion has been defined as “human communication that is designed to influence others by modifying beliefs, values, or attitudes” (Simons, in Dainton 2004: 104). Perloff (2003: 8) mentions that persuasion is a symbolic process in which communicators try to convince other people to change their attitudes or behaviour regarding a specific issue through the transmission of a message, in an atmosphere of free choice.

A well-known model in psychology and social psychology, concerned with attitude change in terms of the effect and strength of persuasive communication, is

the Elaboration Likelihood Model (ELM) proposed by Petty and Cacioppo (1983: 316). This theory states that people process persuasive messages with different levels of elaboration.

Elaboration refers to the degree to which the individual thinks about or mentally modifies arguments contained in the communication message (Perloff 2003: 128). The term 'elaboration' was chosen for the ELM, in part, to reflect the idea that people processing information about an attitude object often go beyond the content of the message argument (Wegner & Claypool 2000: 179).

In conjunction with this, the term 'likelihood' refers to the possibility that an event will occur (Perloff 2003: 128). Therefore, an individual's elaboration likelihood determines the route of processing that he or she will take on an issue (Frederick 1996: 3).

The basic principle of the ELM is that different methods of creating persuasion may work best, depending upon whether the elaboration likelihood of the communication situation (that is, the probability of message- or issue-relevant thought occurring) is high or low. The model proposes that a message is transmitted and received through one of two routes of persuasion (Petty & Cacioppo 1983: 256).

Firstly, the central route holds that a person is more likely to be persuaded if he or she is able and motivated to elaborate on a message extensively, by processing the message cognitively (mentally) (Petty & Cacioppo 1983: 15). That is, if the audience is motivated and able to process the message, and if the message had a strong argument, the audience would be persuaded in accordance with the message (Perloff 2003: 127).

Secondly, the peripheral route states that if a person is unable to elaborate on a message extensively, then he or she may still be persuaded by factors that have nothing to do with the message content itself (Petty & Cacioppo 1983: 20). The recipient would then be drawn to the message by factors or cues such as sound, colour or source credibility.

Past research regarding SARS has been applied primarily to financial and accounting disciplines rather than to persuasive communication techniques. No research has yet been carried out on the advertising appeals of SARS within the context of the application of the ELM. Therefore, no other literature exists concerning the extent to which SARS follows the central or peripheral route to persuasion (available in the ELM) in its advertising appeals, and whether they are effective.

Against this background, the purpose of this exploratory research is:

- To determine the extent of mental processing (central/peripheral) in which a respondent engaged regarding the advertising messages sent out by SARS.

- To determine the extent to which SARS utilised the ELM in its advertising campaigns.

The study focused on taxpayers who are natural persons (hence, corporate taxpayers were excluded) in the Gauteng area. It was not the purpose of the study to generalise the conclusions reached to all South African taxpayers.

The remainder of the article is structured as follows: (1) it reviews the existing literature relevant to the study, namely persuasive communication effects, the composition elements of attitudes, the elaboration continuum, routes and persuasion, low and high involvement and SARS, (2) this is followed by a description of the research methods and procedures used in the study, (3) the results of our enquiry are then discussed, and (4) implications, limitations and directions for future research are offered.

LITERATURE REVIEW

Persuasive communication effects

Miller (in Perloff 2003: 18) proposes that communication can exert three different persuasive effects on individuals, namely:

- **Shaping:** The moulding of attitudes towards a specific thing – whether it is a product, service, person or company – has a great deal to do with an individual's ability to relate or create associations for something.
- **Reinforcing:** Many persuasive communications are not designed to convert people, but to reinforce the position or attitude they already have.
- **Changing:** As stated, attitudes can be changed and do change. Perhaps the most important impact a persuasive message can thus have is to induce change.

Sherif (in Perloff 2003: 41) refers to attitudes as the way in which a person has learned in the process of becoming a member of a family, a member of a group and a member of society that makes him/her react to his/her social world in a consistent and characteristic manner, instead of in a transitory and haphazard way.

The definitions regarding the subject of attitude formulation and change have been widely explored. For this study, 'attitude' typically means "a learned, global evaluation of an object (person, place, or issue) that influences thought and action" (Perloff 2003: 39). The composition elements of attitudes are considered in the next section.

The composition elements of attitudes

It is often stated that attitudes are comprised of two primary components, namely cognitive and affective behaviour information. The way in which we evaluate something will be influenced by these two factors. 'Cognition' refers primarily to the intelligent processing of information. The term can also be used in a broader sense regarding the evaluation of knowledge and may purely describe behaviour in terms of information flow or function (Wikipedia 2006). 'Affect' is, however, used as a subordinate construct encompassing emotions and relatively transient moods and feelings (Petty, Cacioppo, Sedikides & Strathman 1988: 357). The amount of mental processing in which a person engages regarding a message varies along a continuum (Petty & Cacioppo 1983: 23). At the core of the ELM is the elaboration continuum.

The elaboration continuum

'Elaboration' refers to the degree to which an individual thinks about and mentally modifies arguments enclosed within a communication message (Perloff 2003: 128). The elaboration continuum is based on a person's motivation and ability to think about the qualities of issue-relevant information available in the persuasion context (Seiter & Gass 2004: 67). Research shows that at one end of the continuum, the person or audience engages in no thought whatsoever, whereas at the opposite end, the person engages in extensive elaboration of all information available (Seiter & Gass 2004: 67). People can also engage in any middling degree (along the continuum) of thinking about persuasive communication. Therefore, at different levels of elaboration, the same processes may be operating in varying degrees (quantitative difference), or entirely different processes may be operating (qualitative difference) (Seiter & Gass 2004: 70).

Routes of persuasion and the nature of the processing

Whether persuasion occurs through the central or peripheral route is determined by a person's motivation and ability to think about the issue-relevant information. According to Frederick (1996: 3), the most effective and efficient advertisement emphasises the central route in message delivery, while using the peripheral route only as a reinforcement of the cognitive approach.

The central route

The central route to persuasion is highly dependent on the persuasive message content and quality (Petty & Cacioppo 1983: 21). The message recipient engages in

issue-relevant thinking, characterised by considerable cognitive (mental) elaboration (Perloff 2003: 129). Perloff (2003: 23) points out that people process information centrally, by carefully evaluating message arguments, considering the implications of communication ideas, and relating information to their own knowledge and values. In simple terms, therefore, the central route to persuasion occurs when the attitude of the audience, or individuals, is changed as a result of thoughtful consideration of the message.

Elaboration is high when the central route is utilised; in turn, involvement is also high when individuals perceive that an issue is personally relevant and bears directly on their own lives (Perloff 2003: 130). Attitudes that change along the central route persist longer and predict subsequent behaviour. Factors that are part of the central route include prior knowledge of the subject, strength of arguments and actual message content (Frederick 1996: 1). People whose attitudes have been changed centrally are more likely to show attitude behaviour consistency. When people participate in the extensive cognitive elaboration of central processing, they build their own mental arguments and frequently access them, strengthening their attitude; these attitudes are also generally resistant to change (Frederick 1996: 3).

The peripheral route

Peripheral processing is a persuader's paradise. This route is entirely different, as it entails attitude change that occurs primarily when elaboration is low (Perloff 2003: 137). Audience members examine the message quickly or focus on simple cues to help them decide whether to accept or reject the message (Perloff 2003: 137). When processing peripherally, people rely on simple decision-making rules. Low involvement results, as individuals believe that an issue has little or no impact on their own lives (Perloff 2003: 130).

The peripheral route usually occurs when positive or negative cues (such as image, sound or language) are associated with the object of the message. Research has shown that attitudes formed through the peripheral route may be very temporary and not highly predictive of behaviour (Petty & Cacioppo 1983: 20). Research also shows that consumers are more likely to respond to an advertisement or persuasive message in a peripheral manner if they are hurried or stressed, or if the product or issue has little importance to their personal lives (Petty & Cacioppo 1983: 22). Peripheral cues include message implementation, message source credibility, trustworthiness and similarity to the audience (Frederick 1996: 1).

Low and high involvement

According to the ELM, individuals process information differently under low and high involvement situations, which has important implications for persuasion

strategies (Perloff 2003: 280). The study conducted by Chuang and Tsai (2005: 223) relates to this study. They highlight that terminology can also play a large role in the advertising of high and low involvement product services.

Low involvement

Products that are not important to the individual and are purchased regularly, such as milk, are considered to be low involvement products. The ELM emphasises that people tend to process information about these products through the peripheral route of persuasion. Association also plays a key role in the peripheral route where good feelings, attractiveness and relatedness to a specific image, product, company or individual cause persuasion. Other areas such as source factors also play a key role. This includes celebrity endorsements, enjoyable music, pleasant fragrances and the influencing of people's moods in a positive way, which can increase people's liking for an everyday product.

High involvement

High involvement products tend to be those products that are important to us and thus require more time and information in the buying decision process. The ELM emphasises that people tend to process information about these products through the central route of persuasion. This pathway of involvement tends to emphasise that people consider the merits of the product/service, connect the product to core values and systematically process product commercials (Andrews, in Perloff 2003: 293). Perhaps people require more information about these products because they have a greater influence for their lives; they also affect the way in which others see them.

As the focus of this study was to explore the effect of advertising appeals used by SARS, a short discussion follows that considers SARS.

The South African Revenue Service

SARS was established by legislation to collect revenue and ensure compliance with tax law (SARS 2006). The various tax acts are administered by the commissioner, who delegates powers to receivers of revenue in various cities, towns and centres (SARS 2006).

SARS plays an essential role in South Africa, with one of its key functions being the collection and administration of all national taxes, duties and levies. Without the revenue generated from taxes, a government cannot function properly. The funds

generated from taxes are used in order to create a better life for South Africans. This is highlighted by the funds allocated to areas such as social and economic programmes and public goods and services (SARS 2006).

Currently, the majority of the income of the state is derived from income tax (personal and company tax), which is levied in terms of the Income Tax Act (No. 58 of 1962), which is hereafter referred to as the Act. Income tax is levied on residents' taxable income received by, or accrued to, or in favour of any person during the year of assessment in terms of Section 5(1) of the Act. Taxable income includes worldwide income of a resident, with appropriate relief to avoid double taxation. Taxable income, in essence, consists of gross income less allowed deductions as per the Act (SARS 2006). In the case of a person other than a company, the year of assessment ends on 28 or 29 February every year.

Two sets of advertisements, highlighting five specific areas pertaining to the well-being of South Africa (safety, education, trade, tourism and health), were aired on television during the 2006 filing season (at the end of the tax year). The first set of television advertisements formed part of the pre-filing season, and the second set of television advertisements formed part of the 'Thank You', post-filing season.

METHODOLOGY

Sampling

The intention of the study was not to generalise the findings to all taxpayers and potential taxpayers in South Africa, but to provide information regarding the perceptions of a sample of taxpayers concerning the advertising appeals utilised by SARS.

Target population

The target population for this study consisted of personal income taxpayers working in the Gauteng region. For the purpose of this study, 'personal income taxpayers' were defined as registered taxpayers who had completed and submitted their tax returns in respect of the 2006 filing season (the tax year ended 28 February 2006). A registered taxpayer is required to render a tax return according to the provisions of the Act. In general, in the case of a natural person, this will be someone who earns more than R60 000 per annum.

These target audience members were identified as the primary participants in this study, since the advertisements that were utilised in testing the persuasion routes

were based on the 2006 filing season. The medium under investigation in this study was television, as the SARS Communication Division requested this. The Gauteng area was selected, not only for reasons of convenience and cost, but also because it represents a heterogeneous population.

Sampling method

This study made use of non-probability sampling, as the probability of selecting population elements was unknown (Cooper & Schindler 2006: 422). Respondents were therefore chosen in a non-random manner (McDaniel & Gates 2001: 333). This study used unrestricted non-probability samples called convenience samples (Cooper & Schindler 2006: 423) as the main sampling method. The population to be sampled comprised chosen participants in terms of availability and convenience by reference to their payment of income tax. This sampling method was the most practical given the study's objectives and the nature of the target population. This design was easiest to carry out, but created limitations in terms of reliability and bias.

Once convenience sampling had been carried out, the snowball technique was followed. An initial respondent was asked to suggest other people that matched the requirements of the target population and might be willing to participate in the research (Liamputtong & Ezzy 2006: 47). The newly identified participants possessed similar characteristics and, in turn, helped identify others. This method gathered respondents and created a referral network in order to identify participants for the study (Cooper & Schindler 2006: 425).

Sample size

The sample size of this study was large enough when it was able to support the desired analysis (that is, qualitative analysis) (Liamputtong & Ezzy 2005: 49). The target sample size that was predicted for this study was 100 interviews, as the interviews conducted were short in length. The final realised sample consisted of 90 respondents, as there were 90 useable questionnaires. The target sample size for this study was large enough when the researchers were satisfied that the data collected from the semi-structured questionnaires was rich enough and covered a sufficient number of the dimensions of interest in the study (Liamputtong & Ezzy 2005: 49). After conducting 90 interviews, the researchers concluded that they had gathered adequate information. The interview process was therefore terminated after 90 interviews.

Data collection

The initial data collection instruments (interviews) were pre-tested with a convenience sample of 15 respondents. Data for the main study were collected during the period of July until September 2006 by means of a semi-structured personal interview (see Appendix A). People selected for the study were interviewed in person by an interviewer, which created a two-way communication conversation between both the respondent and the interviewer (Liamputtong & Ezzy 2005: 55). This interview method was chosen to gather in-depth information regarding the perceptions of personal income taxpayers towards SARS advertising appeals during the filing season.

The interview consisted mainly of two primary parts. The first part of the interview attempted to determine perceptions concerning general tax issues and the advertising appeals utilised by SARS. Before continuing with the second part of the interview, visual aids (the 2006 filing season SARS television advertisements) were shown to participants. During the second part of the interview, open-ended questions were asked based on the advertisements shown. Open-ended measures were included, as they often complement structured attitude scales and assess cognitive responses to communications (Petty, Ostrom & Brock, in Perloff 2003: 112).

The interview was also recorded so that the interviewer could go through the responses thoroughly after the interview; in order to code and analyse the data received from the respondent. The interviewer was on hand throughout the process to answer questions and encourage participation through probing (that is, elaboration probes) in search of detail and clarification (Liamputtong & Ezzy 2005: 55).

Analysis

Thematic analysis was used to analyse the data received during the interviews. Thematic analysis focuses on identifiable patterns or themes of living and/or behaviour that are observed in the collected data (Aronson 1994). Firstly, the data obtained in the interview guide were read and re-read in order to list the patterns that emerged, and the researchers then listened and re-listened to the recorded data and recorded any patterns or themes that emerged. Data were classified according to the identified themes, which were then expounded upon (Aronson 1994). Secondly, themes were combined and catalogued into sub-themes. The themes that emerged from the respondents' answers were pieced together to form a comprehensive picture of their collective experience.

The transcribed data from the interviews were read and divided into meaningful analytical units (by segmenting the data) (Aronson 1994). Coding was done by highlighting, underlining and making notes in the margin while reading the data. As the interviewers noticed and named themes, they sorted them into the appropriate categories to synthesise the data effectively and create a comprehensive story.

RESULTS

Overall attitudes and perceptions towards SARS and the filing of tax returns

The interpretation of the respondents concerning the payment of income tax was guided by their perceptions of SARS. These perceptions were embedded in their prior experience and knowledge of SARS and income tax, which each respondent brought into the communication (interview) process. The general perception among respondents was that the payment of income taxes is a necessity in order to make South Africa a better place to live in. Respondents highlighted that they perceived the payment of taxes as the right thing to do; and in turn stated that they felt content when they paid their taxes. This became apparent when respondents stated that the payment of taxes goes hand in hand with being a loyal citizen and that they therefore accept their responsibility for paying income tax.

It was evident that there is a negative stigma concerning the actual amount that taxpayers have to pay annually. Respondents believed that there is a possible misallocation of funds. A number of respondents highlighted the degree of inequality regarding the payment of tax between the higher income bracket individual and the lower income bracket individual.

Synopsis of respondents' perceptions towards the television advertisements used as part of the 2006 filing season campaign

The vast majority of respondents (83%) interviewed agreed that SARS should allocate funds for advertising. The primary reason given was that advertising has the capability of reaching a large number of individuals country wide within a short period of time.

The research undertaken revealed that 93% of the respondents were aware that SARS launches an advertising campaign during the annual filing season. These individuals also stated that they could recall seeing at least one advertising medium

relating to the 2006 filing season campaign. The respondents could, however, not recall the detailed content of the advertisements.

A running theme of primary importance for this exploratory study was that respondents recalled television as being the primary medium utilised by SARS during the 2006 filing season. The following responses were obtained to the question: “Which of the following mediums do you recall, with particular reference to advertising during the SARS 2006 filing season?”:

- Television: 89% of the respondents
- Billboards: 56% of the respondents
- Radio: 33% of the respondents
- Telephone: 30% of the respondents
- Newspapers: 21% of the respondents
- Internet: 12% of the respondents
- Trade magazines: 6% of the respondents
- Direct mail: 2% of the respondents.

After the two sets of advertisements were shown to the respondents (as part of the interview process), 86% could generally recall the pre-filing season television advertisements broadcast prior to the 2006 deadline, but only 8% of the respondents could recall the post-filing season ‘Thank You’ advertisements.

Respondents were then asked about their perceptions of the television advertisements utilised during the pre-filing season. These results highlighted that, after viewing the advertisements, their initial perception of the campaign was that it was easy to understand, had a strong emotional orientation, and had a clear, thought-provoking message. There was a strong impression among the respondents that the campaign had a creative and expressive stance. The advertisements sent out a positive message concerning the growth and stability of South Africa. There was also a general belief among respondents that the main areas that the advertisements touched on are extremely relevant to the current status of South Africa; these areas included safety, education, trade, tourism and health.

As stated, most respondents could not recall seeing the post-filing television advertisements. The majority of the respondents (88%) interviewed thus found the post-filing season advertisements to be ineffective, as there was no real distinction between the pre- and post-filing season advertisements. The post-filing advertisements were perceived to have been aired less frequently than the pre-filing advertisements, and this created the perception that SARS was more interested in persuading people to pay their income taxes than in thanking them for doing so.

Respondents also stated that a possible reason for not remembering the post-filing season advertisements was that they were aired too soon after the deadline period.

It is therefore possible that some people did not realise that these advertisements were different from the pre-filing advertisements. There appeared to be a strong opinion among respondents that, although the post-filing season advertisements were a kind gesture, they were a waste of money and should not have been aired at all, or should have been aired at a later stage.

There was a widespread view among 91% of the respondents that SARS should use television as its main medium of communication during the filing season media campaign. The reasons given by the remaining eight respondents for why they believed SARS should not use television was that “television advertisements did not carry enough information regarding the actual filing season campaign”.

The utilisation of the ELM model in SARS advertising campaigns

The minority of respondents (33%) interviewed felt that the payment of tax is a high-involvement decision and very important. These respondents felt that they have a strong and diverse involvement with SARS and were in need of considerable information when making decisions about tax. Some of these respondents stated that they are very technical about the products/services that they purchase and therefore require a lot of information when they file their taxes. Two of the respondents stated: “We are taxed on our salaries; therefore we have to work harder to be able to obtain a fair salary after tax.” An interesting aspect that arose was that 60% of these respondents (those agreeing that tax is a high-involvement decision) all owned their own businesses, which explains the higher involvement with tax, as the payment of tax has a direct influence on their businesses and in turn on themselves.

The remaining 67% of the respondents felt that the payment of tax is a low-involvement decision. These respondents stated that they did not require a lot of information regarding the payment of taxes. They went on to highlight that taxes mostly get taken off people’s salaries at the end of the month. One respondent mentioned: “We don’t even see the money up front and thus don’t have to worry about requiring information.” These answers created the impression that the payment of income tax is perceived to be a low-involvement decision; and that most people pay income taxes because it is an obligation, rather than because they want to.

After viewing SARS television advertisements, respondents affirmed that they were not encouraged in any way to meet their tax liabilities. They articulated that they already pay their taxes and thus felt that perhaps the population of non-taxpayers might be encouraged to pay their taxes after seeing the television advertising campaign. It was evident that the television advertisements utilised by

SARS were viewed as predominantly emotional in nature, highlighting that the peripheral route of persuasion is clearly evident in all SARS television advertisements utilised during the 2006 filing season. Importantly, however, respondents robustly stated that they would like the television advertisements to provide more in-depth information concerning the allocation of taxes, which could in turn encourage thoughtful cognition and identification with the advertisements.

A recurrent statement among respondents was that the advertisements utilised during the 2006 filing season produced emotional and expressive feelings. Some of the emotional feelings that were mentioned included: happiness, contentment, over-whelmed, excitement, pride, patronage and comfort. Three areas of the advertisements were seen to have a greater impact on interviewed respondents; these included the advertisements focusing on correctional service (safety), education and the FIFA World Cup 2010 (tourism).

The correctional service (safety) message was considered to be effective, because it showed that the payment of taxes helps to put prisoners behind bars, thereby contributing to the progression and overall well-being of the country. This is important, since crime seems to have an indirect effect on areas such as tourism and investment. Safety is one of the principal needs of individuals, which might be why this aspect had a strong influence on so many respondents.

Respondents stated that the education advertisement is imperative and effective because the involvement of the younger generation is essential for the future of South Africa. An important aspect that was mentioned is that only a small percentage of the school-going population is presently receiving an adequate education.

It was felt that the reference to the 2010 Soccer World Cup in the advertisement had a strong impact, as it stipulated that the payment of income tax helps the development of the country and the promotion of tourism, which in turn aids areas such as transport and job creation. This will, in turn, contribute to the growth and sustainability of South Africa.

FINDINGS

Analysis of findings

It is estimated that, each year, the average South African watches approximately 651 hours of television and listens to 184 hours of radio (Stats Online 2006). With all this exposure to the effect of media, individuals are constantly receiving persuasive appeals from marketers. Television advertisements play a huge role in our exposure to persuasion, and if the average South African watches approximately one hour and

47 minutes of television each day, they would have seen a large number of persuasive advertisements. It therefore appears that the aim of advertising communication in today's society is to persuade and influence an audience.

Rokeach (in Larsen 1989: 80) speculates that attitudes, beliefs and values are interwoven components, creating a single belief system that receivers bring to the persuasion situation. It is thus safe to contend that interviewed respondents created their perceptions regarding the SARS advertisements based not only on their senses, for example sight and hearing, but also on other components such as past experiences and perceptions of SARS. Prior to the interviewed respondents seeing the advertisements, each respondent had an overall attitude and perception towards SARS and the filing of tax returns.

It is often stated that attitudes are comprised of two primary components, namely cognitive and affective behaviour information. The way in which one evaluates something will be strongly influenced by these two factors. The component that is strongly evident in SARS television advertisements is that of affect. Affect is used as a subordinate construct within the SARS television advertisements in order to encompass emotions and relatively transient moods and feelings (Petty et al. 1988: 356). Affect goes hand in hand with the peripheral route to persuasion, as both have an element of emotion within them.

The results of the study illustrate that SARS strongly follows the peripheral route of persuasion in its persuasive messages by means of television advertisements, which are predominantly emotionally based and provide the audience with positive cues (for example, safety, education, trade, tourism and health) that are associated with the object (aim) of the message.

It was evident that respondents' attitudes were changed when elaboration was low, as they were in a hurry to take in the message broadcast in SARS television advertisements. The results visibly highlighted that most respondents view the payment of tax as being a low-involvement decision.

Research has shown that attitudes formed through the peripheral route may be temporary and not highly predictive of behaviour (Petty & Cacioppo 1983: 20). The SARS television advertisements are short-lived, and attitude change is temporary, as is evident in the results obtained regarding the recollection of the 2006 television advertisements. Very few of the respondents could recall the detailed content of the television advertisements from the 2006 SARS campaign, which once again highlights that the advertisements that were seen strongly follow the peripheral route.

Association also plays a key role in the peripheral route, where good feelings, attractiveness and relatedness to a specific image, service, company or individual cause persuasion (Perloff 2003: 280). Respondents stated that they could associate

with and relate to the SARS television advertisements due to the advertisements' emotional stance and attractive designs. Respondents also highlighted that they created an emotive association with the advertisements because of the strong South African appeal.

Managerial implications

This study rooted itself in the ELM in order to create an understanding of the persuasive communication methods utilised by SARS. The results highlighted that SARS predominantly applies the peripheral route of persuasion to the company's television advertising campaigns. Therefore, these advertisements tend to be based less on thoughtful evaluation and more on indirect perceptions (Petty & Cacioppo 1983: 256).

It is recommended that SARS analyses its television advertising campaigns, with particular reference to the filing season, in order to understand the persuasive message content of the advertisements and to determine whether or not the persuasive route utilised is in fact effective. From this research, it became evident that SARS follows the peripheral route of persuasion very effectively during its filing season television advertising campaign, but it is felt that in order for these television advertisements to be even more effective, both the peripheral and central route of persuasion need to be utilised.

The peripheral route should still be utilised in the television advertisements in order to create an emotional appeal, reinforce important message arguments and highlight cues such as message implementation, message source credibility, trustworthiness and similarity to the audience, as these aspects will work as important factors in the persuasive message. In conjunction with this, the utilisation of the central route will create a situation in which the audience carefully evaluates the message arguments and considers the implications of communication ideas. An important aspect of the central route that will also influence audiences is the prior knowledge and experience that an individual has regarding SARS and the filing season. SARS should also make use of both affect and cognition in its persuasive messages in order to help reinforce the peripheral and central route within its message arguments.

From the findings, it is believed that a balance between the central and the peripheral routes of persuasion is essential in order to ensure that SARS filing-season messages are more effective and create awareness and interest among the general public concerning the television advertisements utilised during future filing seasons.

Limitations

This study is limited to television as a medium utilised by SARS. It does not make reference to any of the other media used by SARS during the filing-season media campaign. This study is limited only to natural persons, and corporate taxpayers are therefore excluded. The sampling method used in the study (that is, non-probability sampling) creates a limitation in itself, as the findings of this study could not be generalised to a larger population.

Conclusion

This study was limited to television, therefore further research could be conducted to investigate other media utilised by SARS (newspapers, billboards and radio) by applying the ELM to these media to determine taxpayers' perceptions. This might help SARS to find the most effective medium available and thereby create an effective marketing communication strategy for the years to come. It appears that the post-filing season campaign advertisements (that is, the 'Thank You' advertisements) for the 2006 campaign were not as effective as the pre-filing season advertisements. As a consequence, SARS should consider focusing on alternative strategies to communicate its goals in future campaigns. Research should also be conducted among different categories of natural taxpayers (that is, salaried employees compared with self-employed people) as well as corporate taxpayers. SARS could also conduct research among taxpayers and non-taxpayers (for example, students), to determine the differences in perceptions regarding the SARS advertising campaign and the payment of tax in general. This exploratory study aimed to qualitatively explore the effect of advertising appeals used by SARS, with particular focus on the ELM. The results of this study cover a new area of research and make a noteworthy contribution to the body of knowledge.

REFERENCES

- Aronson, J. 1994. 'A pragmatic view of the thematic analysis', *Qualitative Report*, 1(2). [Online] Available at: www.nova.edu/sss/QR/BackIssues/QR2-1/aronson.html. Accessed: 20 July 2006.
- Bothma, N., Cook, G., Du Plessis, F., Jordaan, Y. & Van Heerden, N. 2003. *Integrated Marketing Communication*. South Africa: New Africa Books.
- Chuang, S.C. & Tsai, C.C. 2005. 'The impact of consumer product knowledge on the effect of terminology in advertising', *Journal of American Academy of Business*, 7(1): 223–227.
- Cooper, D.R. & Schindler, P.S. 2006. *Business Research Methods*, 9th ed. New York: McGraw-Hill.

- Dainton, M. 2004. *Explaining Theories of Persuasion*. [Online] Available at: www.sagepub.com/upm-data4985_dainton-chapter5pdf. Accessed: 21 April 2006.
- Frederick, C. 1996. 'Persuasion psychology in public relations practice', *Journal of Integrated Marketing Communications*. [Online] Available at: <http://jimc.medill.northwestern.edu/1996-1997/frederick.htm>. Accessed: 3 March 2006.
- Larsen, C.U. 1989. *Persuasion Reception and Responsibility*. California: Wadsworth.
- Liamputtong, P. & Ezzy, D. 2005. *Qualitative Research Methods*, 2nd ed. New York: Oxford.
- McDaniel, C. & Gates, R. 2001. *Marketing Research Essentials*, 3rd ed. Cincinnati, OH: South-Western.
- Perloff, R.M. 2003. *The Dynamics of Persuasion: Communication in the 21st Century*, 2nd ed. New Jersey: Lawrence Erlbaum.
- Petty, R.E. & Cacioppo, J.T. 1983. 'Central and peripheral routes to persuasion: application to advertising', *Advertising and Consumer Psychology*, 3–23.
- Petty, R.E., Cacioppo, J.T., Sedikides, C. & Strathman, A.J. 1988. 'Affect and persuasion: a contemporary perspective', *American Behavioural Scientist*, 31(3): 355–371.
- Rhodes, K. 1997. *Attitude Formation and Change*. [Online] Available at: www.workingpsychology.com/evryinfl.html. Accessed: 21 April 2006.
- SARS. 2006. *The South African Revenue Services*. [Online] Available at: www.sars.co.za. Accessed: 2 April 2006.
- Seiter, J.S. & Gass, R.H. 2004. *Perspectives on Persuasion, Social Influence and Compliance Gaining*. Cape Town: Pearson Education.
- Stats Online. 2006. *Statistics of South Africa*. [Online] Available at: www.statssa.gov.co.za. Accessed: 3 April 2006.
- Wegner, D.T. & Claypool, H.M. 2000. *Study Guide for Psychological Sciences: the Elaboration Continuum by any Other Name does not Smell Sweet*. Purdue: Department of Psychological Sciences, University of Purdue.
- Wikipedia. 2006. Cognition. [Online] Available at: <http://en.wikipedia.org/wiki/cognition>. Accessed: 22 April 2006.

Appendix A: Final data collection instrument

ROUTES OF PERSUASION UTILISED IN SARS ADVERTISING APPEALS: AN EXPLORATORY STUDY AMONG TAXPAYERS IN GAUTENG

Research conducted by:

Miss K.M. Walker
Miss D. de Kock

Dear respondent

You are invited to participate in an academic research study conducted by Katherine Walker and Diveanne de Kock, Honours students from the Department of Marketing and Communication Management at the University of Pretoria.

The purpose of the study is to investigate the effect of the advertising appeals (TV) used by the South African Revenue Service (SARS). The interview's main aim is to explore the perception of registered taxpayers towards SARS advertisements; and how effective these advertising methods are.

Please note the following:

- This study involves an anonymous survey. Your name will not appear on the questionnaire and the answers you give will be treated as strictly confidential. You cannot be identified in person based on the answers you give.
- Your participation in this study is very important to us. You may, however, choose not to participate and you may also stop participating at any time without any negative consequences.
- Please answer the questions as completely and honestly as possible. This should not take more than 30 minutes of your time
- The results of the study will be used for academic purposes only and may be published in an academic journal. We will provide you with a summary of our findings on request.
- Please contact our study leader, Mr G.P. van Rhee de van Oudtshoorn, on tel. (012) 420-3387 (e-mail: gp@postino.up.ac.za) if you have any questions or comments regarding the study.

Please sign the form to indicate that:

- You have read and understood the information provided above.
- You give your consent to participate in the study on a voluntary basis.

Respondent's signature

Date

Researcher's signature

Date

Respondent number:

Opening:

The purpose of the study is to investigate the effect of the advertising methods used by the South African Revenue Service (SARS), and the effect of these advertisements on taxpayers.

This interview will take less than 30 minutes of your time to complete. The information obtained from this interview will be treated confidentially. Your cooperation to participate in this interview is greatly appreciated.

I would like to record the interview. However, if at any stage you would like to say something off the record, please feel free to request that the recorder be switched off.

Face-to-face data-collection instrument on the perceptions of registered taxpayers towards SARS advertisements.

1. Are you a registered taxpayer who filed a tax return in the 2005/6 filing season?

Yes	1
No	2

PLEASE CONTINUE TO QUESTION 2

PLEASE STOP! THANK YOU FOR YOUR TIME.
YOU UNFORTUNATELY DO NOT QUALIFY FOR THIS INTERVIEW.

2. What perceptions do you hold with regard to the payment of tax in general?

3. What do you perceive as the reasons for paying tax?

4. Products/services that are not perceived as important, and are purchased regularly, such as milk and bread, are seen as a low involvement level. Products/services that are perceived as important and thus require more time and

information in the buying decision are seen as a high involvement level. What involvement level do you perceive the payment of income tax to be?

High Involvement	1
Low Involvement	2

5. Why do you perceive the payment of income tax to be either a high or low involvement decision?

6. Do you think SARS should allocate funds for advertising?

Yes	1
No	2

7. Are you aware that SARS advertises during the filing season?

Yes	1
No	2

8. Can you recall last year's SARS advertising campaign? If yes, what is your perception of these campaigns?

9. Do you recall seeing any of the media utilised by SARS in their advertising 2005/6 campaigns?

Yes	1
No	2

10. Which of these media do you recall, with particular reference to advertising during the SARS 2005/6 filing season?

Television	1
Radio	2
Newspapers	3
Trade Magazines	4
Direct Mail	5
Billboards	6
Internet Advertising	7
Telephone	8
Other (Specify)	9

SHOW PARTICIPANTS THE PRE-FILING ADVERTISEMENTS

I'm about to show you a combination of five SARS advertisements utilised during advertising the 2005/6 filing season.

11. Have you seen any of these advertisements on television in the last three months?

Yes	1
No	2

PLEASE MOVE ON TO QUESTION 13.

12. Do you recall seeing all five of the advertisements on television in the last three months?

Yes	1
No	2

13. After seeing these advertisements, are you more likely to pay your tax returns during the filing season.

Yes	1
No	2

14. After seeing these advertisements, please give me one or two sentences that highlight your initial perceptions towards these advertisements? Comment on each of the five advertisements separately.

15. Do you feel that these advertisements (i.e. pre-filing season advertisements) should provide more information about SARS in general or about the filing season?

Yes	1
No	2

PLEASE CONTINUE TO QUESTION 17

16. What additional information would you like to see included in these advertisements?

17. Do any of these five advertisements produce any emotional feelings? If so, please state which ones and why?

18. Did one of the advertisements have a larger impact (or effect, for example emotional) on you than any of the other advertisements?

Yes	1
No	2

PLEASE CONTINUE TO QUESTION 21.

19. Which advertisement had the greatest impact on you?

20. Why did this advertisement have a greater impact on you?

SHOW PARTICIPANTS THE POST-FILING SEASON ADVERTISEMENTS

21. Did you realise that there was a series of post-filing advertisements on television?

Yes	1
No	2

22. Do you think that the post-filing advertisements were just as effective (e.g. did they cause a change in your behaviour) as the pre-filing advertisements

Yes	1
No	2

PLEASE CONTINUE TO QUESTION 24.

23. Why do you think that the post-filing advertisements were not as effective as the pre-filing season advertisements?

24. Should SARS utilise television advertising as a method to encourage people to become annual taxpayers?

Yes	1
No	2

PLEASE CONTINUE TO QUESTION 26.

25. Why do think that SARS should not utilise television advertising in their encouragement of annual tax payment?

26. What alternative advertising medium/media would you like to see utilised by SARS?

Thank you for completing this interview