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Identification and Explanation of the Dimensions and Components of Crisis Communication on Social Media in the Tax Administration Organization

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Abstract

The aim of the present study is to identify and explain the dimensions and components of crisis communication in the context of social media (case study: Tax Affairs Organization). The present study is applicable-developmental in terms of its purpose, and is a mixed research (qualitative-quantitative) and exploratory type. The statistical population of the study includes 25 university professors and experts from the Tax Affairs Organization, selected by the purposive sampling method, and the statistical population of the quantitative section includes 131 managers and experts from the Tax Affairs Organization. The sample size was selected by the Cochran method and simple random sampling method. The data collection tool is a semi-structured interview and a questionnaire. To analyze the findings in the qualitative stage, the theme analysis method was employed to identify dimensions and components; and in the quantitative section, the confirmatory factor analysis method was employed; and the Smart PLS software was employed to measure and validate the findings of the qualitative section. Based on the findings, all the identified variables were confirmed. The results of the study showed that the development of crisis communication by utilizing the capacity of social media is a complex and multidimensional phenomenon that, if carried out scientifically and systematically, provides numerous benefits and advantages for government organizations.

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Extended Abstract

Introduction

In an era characterized by rapid globalization, interconnectedness, and technological advancement, crisis management has become a complex and multifaceted challenge (Mundottukandi, et al., 2024). Organizations and individuals alike are faced with a multitude of crises, from natural disasters and pandemics to cyberattacks and political unrest (Wang et al., 2022). Hence, the ability to effectively respond to such crises and recover from them has become a major concern. Therefore, this issue has prompted exploration of how to use social media and identify various factors that can enhance resilience in crisis management (Gaspar et al., 2021). Also, in today's rapidly changing world, effective communication is essential, especially in crises such as natural disasters or health emergencies. Of course, not all crises are created equal, and some cause more damage to organizations and provoke stronger emotional responses from stakeholders (Coombs & Tachkova, 2024).

Crises are significant threats that can affect an organization's reputation and its interactions with stakeholders. According to Ian Rowe, crisis communication management is one of the most critical decisions an organization can make. (Coombs, 2022). Heath (2010) emphasizes the urgency of preventing, mitigating, and responding effectively to crises to protect stakeholders and reputation. Also, much research on crises focuses on the external crisis response and communication strategies organizations use to maintain their image or reputation among stakeholders (Mohamad et al, 2022).

The media in general, and especially in times of crises and disasters, have a general responsibility by highlighting the most important issues of societies. In this regard, people believe that new media are much more effective than traditional media in pursuing people's rights issues (Aldamen, 2023). Social media also plays a great responsibility and an important role; especially with the increase in the use of social media in the modern era, which has increased the need for rapid information transfer and interactive interaction between people. In times of disaster, the tendency to turn to social media as a source of news has increased sharply (Mitcham et al, 2021). According to Mavrodieva & Shaw (2021), the role of social media in disaster response and recovery has become increasingly prominent in the past decade. However, how social media can be used for effective communication in times of crisis is an issue with many dimensions and angles unknown. The aim of the present study is to identify and explain the dimensions and components of organizational crisis communication in the context of social media in the Tax Affairs Organization. Also, the research problem is to answer the question: What are the dimensions and components of organizational crisis communication in the context of social media in the Tax Affairs Organization?

Theoretical Framework

Internal Crisis Communication

Internal crisis communication involves maintaining the quality of communication in negative conditions under adverse conditions, strengthening trust and ensuring two-way communication with all internal stakeholders (Adamu & Mohamad, 2019). In another definition, internal crisis communication is described as the interaction between managers and employees before, during and after a crisis, and it is emphasized that effective crisis communication creates organizational trust and increases reputation (Heide & Simonsson, 2019).

Mahdavipour (2025) examined the design of a comprehensive model for crisis communication in Ilam Municipality based on a strategic and executive approach. The results of the study show that the lack of a coherent structure for horizontal and vertical

communication, the weakness in using new information technologies, the lack of clear instructions for rapid and accurate information, and the lack of continuous training for employees have reduced the effectiveness of crisis management in Ilam Municipality. Also, inconsistent communication with the media, weak citizen participation, and the lack of formal communication channels with cooperating executive agencies affect the speed of response to crises. Accordingly, the proposed research model includes five key components: (1) establishing a crisis communication unit in the municipal organizational structure with a clear job description; (2) establishing digital information systems (applications, SMS systems, crisis portals, etc.) for rapid exchange of information with employees and citizens; (3) developing integrated communication guidelines for internal and external organizations; (4) creating an active network of local experts and volunteers to facilitate the transmission of messages and reduce rumors; and (5) designing and implementing training courses and crisis simulation exercises to improve the communication skills of employees and managers. The results of the proposed model indicate increased coordination between different departments of the municipality, facilitating inter-institutional cooperation, promoting public trust, and improving rapid response in the face of potential crises.
Hamid et al. (2024) examined the antecedents and consequences of internal crisis communication. Based on the findings, the impact of three drivers including safety culture, work participation and leadership effectiveness on two outcomes including perceived organizational performance and employee commitment was confirmed.

Research Methodology

The present study is applicable-developmental in terms of purpose, and is a mixed research (qualitative-quantitative) and exploratory. The statistical population of the study includes 25 university professors and experts from the Tax Affairs Organization, selected by purposive sampling method, and the statistical population of the quantitative section includes 131 managers and experts from the Tax Affairs Organization, selected by the Cochran method and simple random sampling method. The data collection tool is a semi-structured interview and a questionnaire.

Research Findings

To analyze the findings in the qualitative stage, the theme analysis method was applied to identify dimensions and components; and in the quantitative section, the confirmatory factor analysis method was applied; and the Smart PLS software was applied to measure and validate the findings of the qualitative section. Based on the findings, all identified variables were confirmed. The results of the study showed that the development of crisis communication by utilizing the capacity of social media is a complex and multidimensional phenomenon that, if carried out scientifically and systematically, provides numerous benefits and advantages for government organizations.

Conclusion

The present study was conducted with the aim of identifying and explaining the dimensions and components of crisis communication in the context of social media (case study: Tax Affairs Organization). These results are consistent with the results of the research of Mahdavipour (2025), Hamid et al. (2024), Özdemir (2024), Mundottukandi et al. (2024), Abdi et al. (2023), Hasan Nangir et al. (2023), Kohi rastemi & jahani far (2022), Kwok et al. (2021), Sanaeipour & Rastegar (2020). Mahdavipour (2025) showed that the lack of a coherent structure for horizontal and vertical communications, the weakness in using modern information technologies, the lack of clear guidelines for rapid and accurate information, and

the lack of continuous training for employees have reduced the effectiveness of crisis management in Ilam Municipality. Also, inconsistent communication with the media, weakness in citizen participation, and the lack of official communication channels with cooperating executive agencies affect the speed of response to crises.
According to the results of the study, it is suggested that government organizations should take advantage of the capacity of social media to have a more appropriate performance in crisis communications, which will create valuable benefits for them.

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Conflicts of Interest
The authors declare that they have no financial or non-financial, personal, professional, or institutional conflicts of interest relevant to this work.

Conflicts of Interest
The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

Data Availability Statement
The data supporting the findings of this study are available from the corresponding author upon reasonable request.

AI Use Statement
The authors declare that no generative artificial intelligence (AI) or AI-assisted technologies were used in the preparation, writing, or editing of this manuscript.

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Ethics Approval
All procedures performed in this study were conducted in accordance with the ethical standards of the responsible institutional and national research committee.