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<tr>
<th>Pitcher’s Name</th>
<th>Jo’Anne Langham</th>
<th>FoR category</th>
<th>Date Completed</th>
<th>6 June 2017</th>
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<tbody>
<tr>
<td>(A) Working Title</td>
<td>Invisible taxation: Fantasy or just good service design?</td>
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<td>(B) Basic Research Question</td>
<td>Is it possible to meaningfully measure the quality of the experience that a citizen has with a public sector organisation?</td>
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<td>(D) Motivation/Puzzle</td>
<td>Why is it so hard to interact with government services?</td>
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<td>The reason why this occurs is because the public sector is driven to meet performance targets that depend on measures based on cost effectiveness and political will, rather than the welfare and support for its citizens. Additionally, the evaluation of the apparently subjective experience of citizens has been deemed difficult if not impossible to measure such that it can be used to inform and influence public service design.</td>
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<td>My aim is to develop a new performance measurement approach for public sector services that demonstrates a multifaceted view of the quality of the experience. This measurement framework will allow the evaluation of services at all levels and will enable citizens and their intermediaries to hold the government accountable for poor service provision.</td>
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<td>THREE</td>
<td>Three core aspects of any empirical research project i.e. the “IDioTs” guide</td>
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I demonstrated in previous research that citizen compliance with the law is predominantly influenced by the effectiveness of the design of the system (Langham, 2012). Even the most willing citizens fail in meeting their obligations when the system is poorly designed.

The relationship between a citizen’s *Intention* to comply (IV) and the compliance outcome: *Behaviour* (DV), is moderated by the effective design of the administration and the experience it creates for the citizen (*Experience Effectiveness* or XE). No measure for the effectiveness of the administration at the behavioural level exists.

**Hypothesis 1:** High quality (high XE) improves citizen compliance such that when XE is high, intention to comply becomes the greatest predictor of compliance.

The ‘experience’ is a complex sequence of events, utilising products and involving the interaction of people to achieve an outcome. Individual components have been measured providing a limited quality assessment which does not improve the integration and consistency across the entire experience. An evaluation tool for the measurement requires the unification of the disparate elements that represent the main design components: products, processes and service. The design of the interactions across and within each of these components must be effective for a high quality experience. High XE reduces external obstacles for behaviour performance, which enables a citizen to willingly meet their obligations.

**Hypothesis 2:** Experience effectiveness for citizen compliance can be predicted through the development of a combined measurement of product, process and service effectiveness.

**Data?**

**Study 1 – Bricolage**
Small businesses in Australia starting up a business (with a tax experience focus)
Snowball sampling – through known professional networks
- 12 contextual inquiries/interviews - small businesses
- 8 interviews - tax design/tax technical specialists
- 4 interviews - tax professionals
- Measurement evaluation pilot survey completed (all of the above)

**Study 2 – Quantitative**
Convenience sampling through professional association

- Expert review of survey instrument by design specialists/experts (40)

**Study 3 – Bricolage**

- Case studies – Canadian department of Innovation, Science and Economic Development (ISED) citizen design 5 case studies– data gathered through interviews, workshops and use of proposed measurement instrument.

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**(G) Tools?**

The first of two studies utilises a bricolage approach. Both qualitative and quantitative data are used to explore a prototype of the Experience Effectiveness measurement framework. An expert review of the measurement instrument was also conducted with 30 design specialists to evaluate the proposed measurement items. Concurrently, contextual inquiries, interviews and a prototype of the measurement framework was applied to 12 small businesses, four tax professionals and 12 tax design specialists perspectives of ‘starting a business’.

The third study will utilise existing client experiences as created and designed by the ISED. The case studies will be used to test and apply the measurement tool utilising expert reviews and stakeholder engagement workshops.

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**(H) What’s New?**

A citizen experience evaluation framework that includes a multi-perspective (multi-user) evaluation is an original concept that has not been successfully accomplished previously. The framework can be applied broadly and flexibly to all kinds of public sector experiences.

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**(I) So What?**

The primary purpose of this research is to increase visibility and improve government accountability for public sector services.

The use of a co-creation framework for public service evaluation provides a rich picture of the true nature of public sector experiences as well as tangible evidence for the performance evaluation of public administration. Current performance measurement systems utilise superficial satisfaction measures which are inappropriate indicators of the quality of citizen experience. The use of performance measurement indicators aligned with citizen experiences will mean that government priorities and hence funding will be connected to improved citizen experiences.

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**(J) Contribution?**

The creation of a common measurement approach for evaluating citizen (or client) experiences is a significant contribution for public administration and design.

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**(K) Other Considerations**

**Collaboration** will occur with the Canadian department of ISED

A few journals have already published material from this research including: eJournal of Taxation and the Australian Tax Forum. Several papers have also been published at conferences: The Design Management Institute (ADMI) 2016, the Design Thinking Exchange 2016 and ATAX 2016.

**Future target journals include:** Academy of Management Journal; the International Journal of Design; Design Management Review; the Journal of Design Research; Public Management Review; Journal of Service Management; Journal of Economic Behaviour and Organisation.

**The risk at this stage is low** (likelihood in comparison to consequence evaluation), most of the mechanisms have been established to ensure the completion of this research (including ethical approval).