This innovative session used two "key moments" to interpret an action research case study of the ongoing reorganization of the Belgian Tax Ministry. Both the research and the session used a social constructivist framework. The reorganization consisted of these phases: contracting, exploratory, in-depth, advisory, implementation of the restructuring, and organizational change. The first key moment, the contracting phase, illustrated efforts to develop collaboration between the researchers and the Ministry civil servants. The second key moment, the design and execution of the training process to support the organizational change phase, illustrated efforts to change behavior at every level of the organization. (Contains 17 references.) (YLB)
Construction of an Action-Research Project about an Organizational Change Process in a Bureaucratic Organization. Innovative Session 7

Hilda Martens
Construction of an Action-Research Project about an Organizational Change Process in a Bureaucratic Organization.

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This innovative session is based upon two key moments in our action research project in the Belgian Tax Ministry. We will take participants through an action learning case study. For each step we will give the necessary background information and then pose relevant questions for discussion. We will share knowledge and discuss ideas about decision-making and the implications they have in reality and for the session in particular.

Keywords: Organizational Commitment, Knowledge transfer, Change in Bureaucracy

Change processes in large bureaucratic organizations typically start off with structural changes. But when the problem of developing new structures is solved on paper, a very important and difficult step still needs to be taken: new structures and systems in themselves do not give rise to organizational change, they need to be put into practice! Only if the behavior of the employees changes can the new objectives be reached.

Session Description

The purpose of this session is to take the participants through some of the steps of our action research project which ran from 1992 until 2000. This action learning process is embedded in a social constructionist framework. We start off with presenting some background information that the researchers obtained at the beginning of the project. Provided with all the information they need, we then ask the participants, sitting at tables in small groups of three to five people, to brainstorm about the next step to be taken, and why. We are also interested in the participants’ expectations: what do they hope to achieve with the action they propose? What is the likely outcome of their proposed actions? After discussing the various ideas put forward by the different groups, we inform our audience of what we do in reality, why we do so and what the consequences of our actions are. Then, we tell the participants about the continuation of our research project, until we arrive at another key moment at which an important decision has to be made. We follow exactly the same procedure.

But before all this, we start our innovative session with explaining the purpose and the format. We then ask the audience what their goals are and what their guiding principles are in order to obtain an interesting learning experience. It’s important to build a shared meaning about this.

Presenter: Hilda Martens, Limburg University Center, Belgium

Purpose

The purpose of this innovative session is to experience the key findings and principles of our action research project and maybe to add or create new ideas. The participants’ involvement is very important in our action research in the Belgian Tax Ministry. By discussing the proceedings of this project with our audience, we want to come to a shared opinion or agreement on what our plan of action should look like, which various steps need to be taken, why these steps are indispensable and how they can be put into practice. We carefully listen to the alternatives proposed by the participants and then try to reach an agreement. We think it’s important to do this over and over again because our goal is to work from a social constructionist framework during the conference as well as in reality and to compare both events.

Goals

Our goals for this innovative session (and at the same time our findings from our action research) are:

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1. Clearly proposing and seeking approval for a general long-term value or principle of co-operation. We look for a stepping stone, a common value or goal of real interest to all parties. We seek a win-win relationship. This innovative session can be a significant learning experience, both for the audience and researcher.

2. Reaching joint agreement on the course to be followed and on the operational procedure during each step. The joint consideration and exploration of several possibilities during each step of the co-operation, with reference to as many advantages and disadvantages of each alternative as possible creates a feeling of freedom to choose within the limits of the general long-term value or principle of co-operation, for instance the principles of co-operation and mutual learning subscribed by both parties. Step by step we need to consider, in the light of the common goal, what might constitute a meaningful next step. This next step won't be taken up in the plan of action until all participants consider it meaningful. The end result of each step is jointly evaluated, and information about the continuation of the project the way it was carried out in reality, is provided.

3. Openness in communication. We encourage participants to say what they really think about something, even if they hesitate to do so, and urge them to be frank and forthright. We continuously test how direct we can be with each other, and try to be so to the greatest possible extent. Being open and direct, then, continuously creates opportunities for questions and discussion; participants dare to state uncertain opinions, sound out their own and the other's statements. 'Striving towards' model 2-behaviour (Argyris, 1990).

4. Reframing information, creating openings to view things from different angles. We aim to reach a situation in which the researcher and the audience are confronted with different viewpoints; a situation in which we experience that there is no such thing as THE ONE objective reality but, rather, that each individual has the freedom to express certain 'subjective' perceptions that he/she finds 'right' or 'logical' from his/her own experience.

5. Gradual recognition of each other as valid conversation partners. From our social constructionist position we always make sure to jointly make decisions, always endeavoring to make our clients, our audience co-owners of the research.

Content of Session

We first give an overview of the entire project and then we work out two key moments, (a) the contracting phase and (b) the design and execution of the supportive training process in three rounds during the organizational change phase.

A major reorganization is currently going on in the Belgian tax ministry with its 28,000 employees. Until 1995, each Belgian organization or company was controlled twice by the Belgian tax ministry; once for income revenue or direct taxes, and once for VAT (value-added tax). This reorganization and the creation of a new tax administration, the Administratie van de Ondernemings- en Inkomenfiscaliteit (AIOF, the Administration of Corporate Taxes and Incomes) resolves this inconvenience for the taxpayer. Its ultimate goals are, on the one hand, a more efficient tax supervision system, resulting from the combination of resources and information available from the two former departments and, on the other hand, a more quality and customer-driven public service with one central customer contact point.

Overview of the Whole Project

In outline, the project consists of a number of phases. The aim was a more effective and efficient running of the different parts of the organization.

The research starts in the contracting phase in an atmosphere of uninvited (research-) guests. This is the first key moment that we will be working on in this innovative session. This atmosphere of uninvited guests changes gradually into joint recognition between the researchers and top civil servants from the Ministry of Finance as the point of departure for the joint operation: a research project of use to the top management and the organization. To enable co-operation between the researchers and clients, the project was initiated by a joint steering committee of top officials and researchers. This steering committee set the course and objectives throughout the project. The steering committee has received interim reports, and researchers and/or officials have approached it with proposals for further steps. The steering committee decides in each phase which proposals are to be executed and what successive actions they involve. It also plans the timetable.

During the exploratory phase, the steering committee decides to investigate how the employees perceive the effectiveness and efficiency of their departments. The employees are also asked about their ideal or desired organizational characteristics. Research during this phase therefore focuses on the 'shop floor' of the organization. Among the problems cited, management and the allocation of work was seen to be too exclusively bound by bureaucratic habit, rules and culture; the actual performance of the employee is not the central point in selection,
assessment, training and promotion policy; too little attention is paid to internal and external client-orientation;
attempts at change clutch too exclusively at structural change that produces insufficient effects because of a lack of
fit with the other organizational variables. In addition to this research, a major restructuring plan with a pilot project
has been set up inside the organization.

In the in-depth phase, we investigate whether the problems, identified during the exploratory phase, are
addressed and resolved in the pilot project and in the restructuring plan. A benchmarking is carried out in large
scale bureaucratic organizations such as banks and insurance companies, and in the Dutch national tax
administration. The results of this benchmarking are then discussed in the steering committee.

The advisory phase consists in the first place of a three day workshop with the members of the restructuring
group and the researchers, with joint investigation into how the restructuring plan might be added to and possibly
improved using the research information gathered to that point. Besides this a new task force 'support and internal
control' has been set up with the goal of improving communication and control possibilities between control
management and external departments and we worked together with this task force. We also scan the organization
for groups trying to bring about change, mapping out common ground and points of departure. For instance, various
task forces are created to work out the restructuring plan. We then present the useful conclusions of the exploratory
and in-depth phases for discussion with officials of the various task forces. We work with the task force personnel
and organization to put together a management training program for the post- restructuring executive staff of the new
departments. We also start management courses for existing executive staff. Meanwhile, we proceed with our co-
operation with the top tax officials on the description of the function profile of these executives and on the basic
guidelines for the new departments (including descriptions of organization and tasks).

The implementation of the restructuring was put off from spring 1996 till the fall of 1997 as the different
taskforces made progress; the tension among different departments and services increased and insuperable
difficulties arose. When the decision was made to start again we were called upon to work on the people's side of
the organizational change and to help plan and realize the behavioral changes of member at all levels of the
organization. This is quite often the bottleneck in organizational change processes. Without the necessary behavioral
change among the employees, the change of style, attitude, skills, knowledge and mind-sets, the change is a blind
alley.

The organizational change phase. This is the second key moment of this innovative session. How can the
behavioral changes among members at all levels of the organization, the execution of the restructuring plans and
their evaluation be supported? The top management of the new Administration of Corporate Taxes and Incomes,
the client organization, asked us, the external researcher and change agent, for a proposal for the support and
training of their staff in the implementation of the reorganization. They asked us to work in co-operation with the
internal training department of the tax ministry, the National School of Finance. We acted as a link between the
client and this internal training service and, in a spirit of co-operation, set up the course and objectives throughout
the project and evaluated and corrected the process continuously.

First Key Moment: The Contracting Phase

We concentrate on an in-depth illustration of how we worked from a social constructionist perspective in
the contracting phase of the organizational development project within the Belgian Tax Ministry. In this contracting
phase, we experienced a conversion from being uninvited guests towards a joint mapping-out of problem areas for
research and to the feeling that 'there is something in it for me' for both parties. Looking back on our experiences,
we can identify a number of process characteristics that have led to this change of mind and to the commitment of
these clients.

We experienced a distinct difference between contracting at the top of the Ministry of Finance and that in
Direct Taxation. In the first contracting phase at the top of the Ministry, we set out as uninvited (research) guests,
offered to, or rather thrust upon, our client. Although representatives of the Ministry were involved in the decision-
making phase of this research project, the top management would appear not to have been concretely informed.
They expressed their perception as: 'this unsolicited research was forced on us; working on it will cost us time;
allowing outsiders to research our organization can be dangerous and we already know our problems but do not have
enough power to bring about change.' In these first contacts, we acted from our constructionist view that only shared
'meaning' is a starting point for joint operations, and from our own desire to gain admission and access to the field of
research. Work cannot proceed unless the desire and the will for combined effort exist on both sides. We tried to
elicit this desire and will to joint effort in the top of the Ministry of Finance. We did this by taking quite explicit
account of the objections and conditions, jointly probing the organization for a subject we 'both' would find
worthwhile studying and implementing, and by proposing a research structure in which we, as researchers, visibly share control and authority with the officials.

In the contracting with the Administration of Direct Taxation, the mood is different. The newly appointed Director-General is ready for co-operation and openness. He stresses he is eager to make use of a chance, serendipitous research opportunity from a university. Adopting a co-designed research approach, a partnership gradually forms, with shared concerns and responsibilities.

In this contracting phase, we may therefore speak of a conversion from being uninvited guests towards a joint mapping-out of problem areas for research and to the feeling that 'there is something in it for me' for both parties. At a later stage of our research, we asked various parties why they had participated in the first phase of our research. Their responses all pointed towards the process characteristics described above under 'goals'.

Second Key Moment: The Design and Execution of the Training Process to Support the Organizational Change Phase

When the decision was made to start again with the restructuring in 1997, we were called upon to work on the people's side of the organizational change and to help plan and realize the behavioral changes of member at all different levels of the organization. In line with our action research framework, based upon a social constructionist approach, we wanted to work with each group in collective learning sessions. So leaders and followers find themselves at the same (starting) level: they acquire new ways of thinking together about how they can optimally fulfill the new requirements of the work; of deciding together what to do in certain conditions, or elaborating the criteria to take action and so on.

So, we designed the training in three rounds: first the Preparatory and Support Team (N = 12) in the presence and with the support of the top management team (September 1997); secondly, the directors of the inspection centers (N = 100) in the presence and with the support of the Preparatory and Support Team members (January to June 1998) and thirdly the team leaders II (N = 260, from October 1998 to June 1999).

At each training session both bosses (or superiors) and subordinates (or employees) were represented. In order to bring them closer together and to create an open atmosphere, we started off with an honest discussion about mission and vision, aims and purposes, and possible courses of action. In this discussion, the external trainer-researcher took up the role of 'moderator': she encouraged subordinates to clearly state their own opinions and convey their true thoughts, even in the presence of their superiors. Both subordinates and superiors were given the feeling that it was okay for them to express their hopes and doubts, their frustrations and to explain why they felt a certain resistance to change. In doing so, the subordinates became co-owners of the new vision and strategy: they too are involved in the changes that have to be brought about; superiors and employees together acquired the insight that change is possible and that it's up to them to make this opportunity succeed or not. But exchanging ideas wasn't all that had to be done! In each session we also trained the trainer, i.e. we prepared the participants to become trainers themselves, as they have to be able to teach these sessions or courses to their own subordinates later on. By organizing the sessions in this way, we tried to set up collective instead of individual learning processes and we linked top management with subordinates in order to reach a common goal.

We evaluated each training round at individual and group level, and for the third training round for team leaders we also carried out follow-up research. Team leaders were asked to note one to a maximum of three work point(s). After 8 weeks, they would receive their card of work point(s) and a list of questions to fill in and return to us in the pre-paid return envelope.

The first training for the first level, the Preparatory and Support Team started in September 1997, just before the start of the reorganization with a two-day seminar. This residential two-day course started with a clear statement of mutual expectations between the five top managers and the 12-person support team. It was preceded by a planning and appointments day. The purpose of the course was to acquire understanding and skills in the typical character of this support-giving and advisory function and to work on perceptions, skills and attitudes more likely to encourage a more result-driven, supportive and learning management style. It also turned around styles of relations between officials and their staff, between employees, and between executive staff and their superiors. These perceptions and skills help to set up the new structures and work systems aimed towards the inspection centers' objective: more, thorough and polyvalent tax inspections. Indeed, new structures and systems in themselves do not give rise to organizational change. Only if the behavior of the employee's changes can the new objectives be reached.

It emerged from the oral and written evaluation directly after the course that the Preparatory and Support Team members gained a better understanding of expectations with regard to the new job, learned and refreshed new and old principles of management. They appreciated the practical training and tools in problem solving, conflict
handling and meeting skills. The expressed wishes for further training mainly occupied the relational plane, as to how to change the hierarchical relation into another, more two-sided or mutually questioning and testing relation.

For the second level, second round of training for inspection center management the external trainer, together with two or three members of the Preparatory and Support Team then gave a four-day training course. The groups of about twelve to fifteen people were made up by inviting the two or three directors of an inspection center, with three to five inspection centers in the same region. The four days were spread between November 1997 and June 1998. Each of the days were announced with a different topic. Beside the subject of the day, there was also ample time to discuss problems in the start-up of their own inspection center and own functioning. In this way, we mixed a structured training with free space to discuss the current problems. The objectives of the training dealt with content as well as style and culture. Thus: bringing out the own expectations and the function requirements of the managerial function in the inspection centers (2 days), learning to preside meetings (1 day) and learning to hold planning and evaluation talks (1 day) as the objective of learning how to handle the new, more open, quality- and result-driven style. The trainer noted that these middle managers were not used to thinking in terms of process. Both in their preparation of imparting information to their employees and in their preparation of meetings and planning discussions, there was a marked preoccupation with content. The training therefore laid heavy emphasis on preparation on the process side (how to approach talks and meetings in order to be effective as well as motivating from the employees' point of view) alongside the preparation of content.

The oral and written evaluations directly after the course showed that it was very new that the Preparatory and Support Team, their bosses, were setting up this process with them and were giving them the opportunity to express their doubts and hopes, their resistance to change and their frustrations. They greatly appreciated the openness of the discussions, the spirit of collegiality, the involvement of the participants and the practical approach. It was clear that the support and the involvement of the Preparatory and Support Team had made a great deal of impact during the training. Regular meetings with colleagues starting up other inspection centers under the same difficult circumstances made mutual exchange, learning and support possible, and that was greatly appreciated. The fact that the training constantly required them to come together in discussions, and solve problems as a management team, means that they would find it easier to do the same at their own inspection centers. However, there were so many logistical problems at the inspection centers during start-up that the trainees had the feeling that the improvements possible through solving these problems were many times greater than any improvements that they themselves could make by improving their management style and the things that they could control.

Third level, third round of training for team leaders or first-line management. The three days of training ran from March to July 1999. The object of the training is the promotion of a more participatory, learning and result-driven style of interaction between management and employees, between colleagues and with superiors. The three themes or course contents - effective team building; meetings; supporting and guiding employees - are its concrete expression. The more participatory, learning and result-driven management style is a precondition for realizing the inspection centers' objectives, that is, more, thorough, result-driven and polyvalent tax inspections. Indeed, structural changes are not enough. Organizational change will not happen until the behavior of people changes. Oral and written evaluations directly after the courses seem to dwell on the direct, practical usefulness of each of the three themes. The short theoretical discussions by relevant executives on team-building, meetings and giving feedback, the possibilities for giving and discussing personal examples, being in a direct learning situation and no longer having to speak in general terms, the comparison of experiences with colleagues, the awareness of having the same problems and the experience of supporting each other were very much appreciated. After this third training session we evaluated the effectiveness of the training. We defined 'effectiveness of the training' as "the application of work points that they had chosen in the first two months after the course." We send questionnaires to all participants. We asked among other things, to what extent these work points had been uppermost in their minds and which elements had been a help or a hindrance to apply these points; whether they saw any effects of the application of their work point(s) and, if so, which ones; and whether others too noticed any effects. Finally, they were asked how effective they thought such courses were, as stimuli in the direction towards a more participatory, learning and result-driven management style in and during work.

What are the more interesting results? One third of the respondents attempted to use their work points once or more per week, one third 3 to 5 times during the 8 weeks, and one third once or twice during the 8 weeks. 78% of the respondents see effect or even considerable effect when they practise their work points, 4% see no noteworthy effect. 40% see positive effects for the work itself (e.g., improved work methods, problem situations resolved faster and more firmly); 33% see positive effects in relations: co-operation, openness and involvement of employees. Regarding the question as to whether other persons noted any effects, approximately 40% answered yes, 20% no, 40% possibly. The indications for the Yes and Possible answers include changed relations between colleagues and oneself as well as improvements in the work as such.
Regarding the question as to whether training is effective as a stimulus in the direction towards a more participative learning and result-driven style in and during the job, 93% answered effective, which is a high percentage. More gradation is observed once the answer is more qualified: up to 20% answered very effective, 26% quite effective, 45% slightly effective. Only 7% answered not effective.

A striking idea is that in oral evaluations the team leaders stressed the stimulating effect of sharing their problems with peers, motivating each other by discussing different approaches to influence other parties: their bosses, the central administration, their subordinates... Attending training sessions is motivating for themselves to keep trying to work in the new direction, is giving them energy to continue to try to make the best of it, they say... Maybe this is one of the most important effects of the training, but we didn't ask this in our questionnaire after two months because we restricted effectiveness to the application of the own-choice work points from the course in the two months after the course.

Last but not least, when we see an organization as a co-creation, as something in a constant state of becoming, and when the members of the organization are continually involved in negotiating shared views of reality in order to define a common basis for joint action, our training courses can fulfill this need for time and space for discussion; they can give the open opportunity to negotiate future ways of working. In addition, following these training courses means giving joint attention to and discussing the desired new behaviour. In line with this social constructionist approach, but in a typically bureaucratic organization, we opted for a balanced mix of a structured and a participative approach between different levels of the organization. This is only a snapshot in a continuing process. We may at least conclude that organizing training in this way offers certain advantages in that it gives an open opportunity to negotiate future ways of working and makes it possible to work on the new model attitudes and skills. The present research is only a snapshot that we shall return to in future action and research.

Description of Format

This co-construction of an action-research project about an organizational change process in a bureaucratic organization has a specific format. The researcher will start the session by presenting the same background information that the researchers got at the beginning of the project. When participants are provided with all the necessary information, the researcher poses a question/problem and invites participants, sitting in small groups of three to five people, to carefully think about this question and to discuss possible steps towards a solution: what step would they take at a given moment in the contracting phase; why would they do so and what outcome do they expect from their action? We ask them to write down their group decision on large sheets of paper. After reading and discussing the ideas proposed by the different groups, we as researchers inform our audience of what we do in reality, why we do so and what the consequences are.

Next, we give information about the continuation of our research project until we arrive at the point that the plans for the restructuration are ready and that we are asked to work out the people's side of the organizational change project. Again, we involve the participants in the thinking-and-decision-making process: they're asked our to discuss and write down what they would do in the given circumstances, why they would do this and what they think the consequences would be. After reading and discussing the different proposals of the various groups, we as researchers inform our audience what we have decided to do, our reasons for doing so, and the consequences of our action. In this way, we confront all participants taking part in the session with the different steps of our action research project and allow them to make comments, formulate criticism and give advice.

Before all this, we start this innovative session with explaining the purpose and the format and ask the audience what their goals are and what their guiding principles are in order to obtain an interesting learning experience. We will then try to build a shared meaning about this as a starting point.

Theoretical Framework

We conducted this research and organizational development project as part of an action research study on the optimization of quality and service in the Belgian Tax Administration that started in 1992 and is still in progress. It is based on a social constructionist approach (Weick 1995; Gergen 1994; Bouwen 1994). This means that an organization is seen as a co-creation, as something in a constant state of becoming. Members have their own meanings, their own opinions, their own views on everything. The members of the organization are continually involved in negotiating shared views of reality in order to define a common basis for joint action. The organization is the result of these permanent negotiations. In line with this social constructionist approach, we opted for co-
operation between researcher and clients and set up a joint steering committee. This steering committee set the
course and the objectives throughout the project and evaluated the interim reports.

It is typical of a bureaucracy for the processes of thinking, decision-making, execution and reflective feedback to
be separated (Swieringa 1990, p. 86). Leaders in a typical bureaucratic organization (such as the Ministry of Finance) are
merely supposed to follow the rules and procedures and to make sure that their people also follow the rules and procedures
(Pinchot 1993, p. 26). Becoming more result- and quality-driven means more..., more delegation of responsibility, more
sharing of information and more team-building (Beer, Eisenstat, Spector 1990, p. 159). In order to become a more
quality- and result-centered organization, the processes of thinking, decision-making, execution and reflective
feedback have to come closer to the front office (work floor). People have to rely less on hierarchy, formal rules,
procedures and function-descriptions and to be more focused on quality and results (Pinchot 1993, p. 29).

In a bureaucratic organization, change almost always means a structural change (Morgan 1994). But unless
all the other organizational components are changed or will change, it is impossible to have a new and effective
organization. Unless people at different levels change their behavior, effective or organizational change will not
happen. Unless all organizational components - the “7 S’s”: strategy, structure, systems, staff, skills, style, super
ordinate goals - are changed and are congruent with each other, the organization will not be effective (Waterman,

This new kind of behavior (being more focused on quality and results and less on hierarchy and rules) has
not only to be taught and known by the managers, but also to be executed by them (Pfeffer & Sutton, 2000, p.7). It is
not enough that individuals possess this new knowledge and skills, they all have to behave in the new way and,
therefore, collective learning processes are needed (Swieringa, 1990, p. 71). This means that people collectively
learn to behave in a new way, following more flexible rules and principles. This new, collective, learning process is
mainly an unlearning process of old, mostly unconsciously integrated behavior, such as, e.g., avoiding conflicts,
always standing behind the boss, keeping in the background, avoiding uncertainties and criticism.

In order to be effective, the training for the new behavior has to be new enough to learn new things and old
enough (= as before) so that the top management and the participants will trust it. Learning and integrating new
behavior requires a balanced mix of old and new, of challenge and trust (Bouwen 1988). Harrisson (1970, p. 189)
recommends the trainer to go one and only one step further and deeper than the present level of the participants. The
training has to be a rather structured one (which is normal for members of a bureaucracy), with the learning
purposes fixed and coming from the new requirements of the new organization translated into new required
knowledge, skills and attitudes. During this training, the new vision and new required behavior has to be presented
in a rather convincing way (that is, resembling the previous situation). But the training also has to give them the
opportunity to exchange opinions and experiences, to come up with new ideas and proposals (the new part). A
further novelty is the two-way communication process instead of only selling or imposing. And the trainer has to be
in a position where he can do something with the proposals and the frustrations. He has to have a link, or rather a
contract, with the top management, so that the ideas and proposals of the members of the organization can be studied
and taken into account (Swieringa 1990, p. 73).

In line with this action research study, based upon a social constructionist approach, we look at each group
and diagnose their actual situation, discuss their preferred or ideal situation, their own expectations and those of their
superiors, and discuss the way to act in order to reach the next step to the desired situation, together with them. This
process of collectively deciding to give the new organization the opportunity to succeed is the most decisive within
the learning process. In these collective learning sessions, leaders and subordinates find themselves at the same
(starting) level: they acquire new ways of thinking together about how they can optimally fulfill the requirements of
the work; of deciding together what to do in certain conditions, or elaborating the criteria to take action and so on. In
this way, account is taken of, and an answer found to, one of the basic weaknesses of a bureaucracy; the separation
of thinking, decision-making, execution and reflective feedback (Swieringa 1990, p. 71).

Conclusion

In line with our philosophy of an organization as something in a constant state of becoming, where members are
constantly negotiating shared views of reality, we will take the participants through some of the key moments in our
action research project that ran from 1992 until 2000. We start our innovative session by sharing and discussing the
different goals and guiding principles of the participants in order to obtain an interesting learning experience. By
discussing things and talking things through, we try to reach shared perceptions of problems and advices.
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The new Administration of Corporate Taxes and Incomes was created in November 1997. It started as a new superstructure, consisting of parts of the Administration of Direct Taxes (or income tax) and the Administration for VAT (value-added tax). In the early days, it was directed by a team of five top managers supported by a Preparatory and Support Team (Dienst Voorbereiding en Begeleiding) of 12 members. This large top management and support structure was again changed in March 1999, becoming a team of four top managers and six management committee members in support. The new administration consists of 48 inspection centers, spread across Belgium. About half the inspection centers are Dutch-speaking, the other half French-speaking, and there are some bilingual centers in Brussels. The intention is that the tax files in the inspection centers are inspected for the two kinds of tax together. Polyvalent teams will do this with a team leader, which is a novelty. These teams consist of former employees of Direct Taxes and of VAT now working closely together for the first time.

French speaking team leaders between October and December and the 260 Dutch-speaking team leaders between January and June 1999. Only the latter took part in this research, due to time and cost restrictions.
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<tbody>
<tr>
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<thead>
<tr>
<th><strong>Key word 1</strong></th>
<th>organizational commitment</th>
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<tr>
<td><strong>Key word 2</strong></td>
<td>Knowledge Transfer</td>
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<tr>
<td><strong>Key word 3</strong></td>
<td>Change in bureaucracy</td>
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