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THE PEOPLE SIDE OF ORGANIZATIONAL CHANGE IN A LARGE BUREAUCRATIC ORGANIZATION. A CASE STUDY IN THE BELGIAN TAX ADMINISTRATION

In this paper we discuss how to support real behavioural changes in a large bureaucratic organization, once the plans for structural changes are developed. We start with the key factors or characteristics that make organizational development and training an effective and supportive tool influencing behavioural changes in organizational change processes in a bureaucracy. We subsequently discuss the context of our research project: the Belgian tax administration; the way we set up the training process in three rounds for three different levels; the purposes, the content and evaluation of the training; the study of the effectiveness of the training for the third level of managers only; our conclusions.

1. INTRODUCTION

Change processes in large bureaucratic organizations start in the first instance as structural changes. When the top management has decided upon a new strategy in an organizational change process (e.g., to become more quality- and result-driven) and a new structure is developed, a very important step still has to be made: putting all this into practice. This means considerable behavioural changes in members at all levels of the organization, of leaders as well as of their subordinates. This is quite often the bottleneck in organizational change processes (Kanter 1991, p. 674). Without the necessary behavioural change among the employees, the change of style, attitude, skills, knowledge and mind-sets, the change is a blind alley.

In this article we discuss our plans to support the behavioural changes of members at all levels of the organization, the execution of these plans and their evaluation. What do we know from the literature about change and learning processes influencing these behavioural changes of members in a large bureaucratic organization? How did we put this into practice and what are the effects and results from the viewpoint of the members of the organization? Do people change their behaviour?

We conducted this research in the Belgian tax administration (28,000 people), where a large reorganization is currently under way.

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2. THEORETICAL FRAMEWORK

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 their people 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-centred organization, the processes of thinking, decision making, execution and reflective feedback have to come closer to the front office (workfloor). 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 behaviour, effective or organizational change will not happen. Unless all organizational components - the "7 S's": strategy, structure, systems, staff, skills, style, superordinate goals - are changed and are congruent with each other, the organization will not be effective (Waterman, Peters 1991, p. 556).

This new kind of behaviour (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 behaviour, 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 behaviour 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 behaviour requires a balanced mix of old and new, of challenge and trust (Bouwen 1988). Harrison (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 (as is usual 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. In these training, the new vision and new required behaviour has to be presented in a rather convincing way (that is, resembling the previous situation). But the training also has to give 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).

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 meaning, their own viewpoint, their own views about 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.

In line with this action research study, based upon a social constructionist approach, we take 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 followers are on the same starting level for acquiring the new behaviour of thinking together as to how to best to fulfil the requirements of the work, of deciding together what to do in certain conditions, or elaborating together the criteria for when 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).

How did we put these principles into practice and what are the results? Will proposals and intentions made by the participants during training be put into action on the workfloor, or will they remain ideas and nothing more?

3. THE CONTEXT OF OUR RESEARCH PROJECT

A major reorganization is currently under way of the Belgian tax administration with its 28,000 employees. Until 1997, each Belgian organization or company was controlled twice by the Belgian tax administration; 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 Inkomstenfiscaleit* (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.

For instruction and training, the Belgian Ministry of Finance has its own internal training service, the National School of Finance. This internal training service has a large practice in specialized financial and revenue courses, but started management courses only as recently as 1992. 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 administration, 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.

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 46 inspection centres, spread across Belgium. About half the inspection centres are Dutch-speaking, the other half French-speaking, and there are some bilingual centres in Brussels. The intention is that the tax files in the inspection centres are inspected for the two kinds of tax together. This will be done by polyvalent teams 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.

4. PLANNING AND ACTION: THE TRAINING PROCESS IN THREE ROUNDS FOR THREE DIFFERENT LEVELS

In line with our framework discussed above, 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); second, the directors of the inspection centres (N = 100) in the presence and with the support of the Preparatory and Support Team members (January to June 1998) and; third, we wanted to visit the inspection centres and train the team leaders (260 Dutch-speaking team leaders) in the presence of and with the support of the directors of the inspection centres (from October 1998 to June 1999).

We started for each level with a presentation and discussion with their bosses about mission and vision, aims and purposes, and possible courses of action. Each course was designed as a train-the-trainers course for the next level. In the training, each level worked as subordinates of their bosses through the same process as they have to give later on as boss to their own subordinates. This means the process of becoming owner of the new vision and strategy by allowing subordinates to express and to discuss their doubts and their hopes, their resistance to change and their frustrations. By going through this process collectively, with the support of an external trainer-researcher, they co-create the insight that there is an opportunity for change and that they can choose to give the new vision the opportunity to succeed or not. By organising the training in this way, we tried to set up collective instead of only individual learning processes and we have a link with the top management.

We evaluated the training at individual and group level. At the end of each day, we asked the trainees individually to write down what they appreciated and what they suggested might be improved as regards the content and the way of working (the method) of the training. We collected the individual evaluation sheets. We then discussed them in a group discussion.

Starting from the idea that an organization changes only if the behaviour of its members changes, the intention was to study the effectiveness of the management training on the three levels through examining, one way or another, how much of it eventually finds its way into practice. However, the services of the new administration started in quite different circumstances and were not operational everywhere at the same time. There were quite significant differences between the inspection centres. The management was first present everywhere, from November 1997. But in certain services the team leaders and

their subordinates then followed together, while in others only some team leaders came. Owing to all manner of logistical problems, it was February or even April before 60% of the personnel was present. Given these very divergent circumstances, there was little if any useful purpose to be served by research into the effective use of the new management insights and skills.

The situation was different once the training for the team leaders was given from March to July 1999 (third round). By then, all inspection centres were operational to an approximately comparable degree. The initial idea of going to the inspection centres and train the team leaders in the presence and with the support of the directors of the inspection centres had to be changed due to practical problems. Heterogeneous groups of 15 team leaders of different inspection centres were formed in Brussels and, without their bosses, they received their training between October 1998 and June 1999. We carried out follow-up research for these team leaders but only for the group of Dutch-speaking team leaders. At the end of the training, the team leaders were asked to consider which part of the course they wished to apply in their own workplace. They 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.

4.1. Purposes, content and evaluation of the three training rounds

4.1.1. First level, first training for the Preparatory and Support Team

In September 1997, just before the start of the reorganization, a two-day seminar was organized for the Preparatory and Support Team. 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 centres' objective: more, thorough and polyvalent tax inspections. Indeed, new structures and systems in themselves do not give rise to organizational change. Only if the behaviour of the employees 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 formula to work partly with a separate Dutch and French-language subgroup and partly in bilingual plenary sessions worked out very well. (The Preparatory and Support Team is staffed half by Dutch speakers and half by French speakers, and everyone is considered to be bilingual). The available time did however seem to be rather on the short side. The expressed wishes for further training included: how to use two-way communication and at the same time be effective and efficient, how to encourage the executive staff "under you" to discuss their problems openly, how to build up a relationship in which the other person sets himself high targets, how to act when teams performance is sub-standard, etc. ... They thus mainly occupied the relational plane, as to how to change the hierarchical relation into another, more two-sided or mutually questioning and testing relation.

4.1.2. Second level, second round of training for inspection centre management

The external trainer, together with two or three members of the Preparatory and Support Team, then gave a four-day training course to the level below. The groups of about twelve to fifteen people were made up by inviting the two or three directors of an inspection centre, with three to five inspection centres 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 centre and own functioning. In this way, we mixed a structured training with free space to discuss the current problems. The objectives of the training turned around content as well as style and culture. Thus: bringing out the own expectations and the function requirements of the managerial function in the inspection centres (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 frustration. 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 centres 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 this back at their own inspection centres.

However, there were so many logistical problems at the inspection centres 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.

4.1.3. Third level, third round of training for team leaders or first-line management

The start of the reorganization in November 1997 was beset by a variety of logistical and organizational problems to do with the relocation of staff and offices. The quality- and result-driven management training of the team leaders was therefore planned later.

Work on the new structure has really gathered momentum since February 1998. A series of interviews was held with the team leaders during the autumn of 1998, probing their training requirements. These interviews found that the team leaders were more interested in clear objectives for their daily work, training in fiscal techniques and data processing, and that a management training course was not seen as being the first priority. However, three areas were mapped out in which management training could prove useful, namely team-building, presiding meetings and supporting and guiding employees. The result of these interviews was discussed with the top management and the training department. The decision was made to devote one module per day to each of the themes for which the team leaders could register per separate day

and on a voluntary basis. All previous training in the first and second round had been compulsory.

In all, approximately 130 of the total number of approximately 260 Dutch speaking team leaders registered voluntarily to follow one-, two- or three-day courses. 21 days of training were given in groups of about 13 persons. Roughly half the team leaders (5 groups) signed for three days, one theme being discussed each day. One group followed two themes, four groups followed one theme. Groups were formed randomly. The training ran from March to July 1999.

The object of the training is the promotion of a more participative, learning and result-driven style of intercourse between management and employees, between colleagues and with superiors. The three selected themes or course contents - effective team-building, meetings, supporting and guiding employees - are its concrete expression. The more participative, learning and result-driven management style is a precondition for realizing the inspection centres' objectives, that is, more, thorough, result-driven and polyvalent tax inspections. Indeed, structural changes are not enough. Organizational change will not happen until the behaviour of people changes.

The training revealed great differences between inspection centres as regards the extent to which the team leaders can or may give their team leadership. In some inspection centres, the director occupies himself with every last thing the team does... Teams in other inspection centres are allowed greater working autonomy...

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. Comments such as: "are our bosses getting this too?", or: "our bosses need this as well" were often heard.

5. EFFECTIVENESS OF THE TRAINING FOR TEAM LEADERS

5.1. Design

At the end of the training, the team leaders were asked to consider what from the course they wished to see applied in their own workplace. They were asked

to note one to a maximum of three work point/s. To motivate them and to call attention to the work point/s, it was proposed that they send the work point/s to themselves after 8 weeks as a reminder. In concrete terms, each participant was asked to note the work points he had selected on two cards (one for himself, one for research purposes) and to write a self-addressed envelope. This question was set in the context of a study of the effects of training. After 8 weeks, they receive their card of work point(s) and a list of questions with a stamped return envelope. The questionnaire asks, among other things, the extent to which their work point(s) has or have been uppermost in their minds and what was found to be help or hindrance; the extent to which they have tried to apply them and what was found to be of help or hindrance; whether they saw any effects in the application of their work point(s) and, if so, what; and whether others too saw any effects. Finally, they were asked how effective they found such courses as a stimulus in the direction towards a more participative, learning and results-driven management style in and during work. Effectiveness is thus restricted to the application of the own-choice work points from the course in the first two months after the course.

5.2. Population

After 8 weeks, 70 of the total of 130 course-goers returned their completed questionnaires. These respondents are spread proportionately among the different groups. 42 of the 77 team leaders to sign up for the three modules returned their completed questionnaires, 7 of the 11 who followed 2 modules and 21 of the 43 registered for a single module.

These results relate to more than half (54%) of the group to follow the course. Bearing in mind that the course was run on a voluntary basis, and 130 of the total number of approximately 260 Dutch - speaking team leaders registered, these represent the results of 27% of all team leaders. We can point out that all the following opinions come from one in four of all team leaders, which is not an insignificant group.

5.3. Results

What are the results from the viewpoint of the course participants? To what extent have they made use of their work points after training, and what effects do they see?

80% of these 70 team leaders are between 40 and 50, while 10% are younger than 40 and 10% older than 50. Approximately one third of the respondents

have a university degree, one third a higher non-university degree, and one third a higher secondary degree. This is the same ratio as the total population.

The two trainers, independently of each other, rated the respondents' work points as concrete 36%, general 21%, or between the two 43%. Concrete work points describe precise actions to be undertaken. Examples of concrete work points include: holding regular work meetings on a fixed day and time of day during the week; steering meetings more towards dialogue by asking apposite questions; rounding off each item of the agenda with a decision; being in possession of the facts when giving criticism. General work points rather describe intentions. Examples of more general work points include: involving employees in the selection and planning of files, focusing especially on employees' progress, creating a joint-input situation instead of control, etc ...

Regarding the question as to whether a participant still remembered his work points after 8 weeks, 50 of the 70 participants answered "yes", 19 still knew more or less, 1 no longer knew. There was no relation with the degree of concreteness of the work points.

40% of the respondents had thought about their work points once or several times during the week, 33% thought about them 3 to 5 times during the 8 weeks, and 25% once or twice during the 8 weeks. The arising of the situation or the problem to which the work point refers is the stimulus to think about it for 67% of the respondents, followed by freely wanting to think about it (20%) or even to do something about it (7%). A hindrance is the non-happening of the situation (50%) or the limitations of the organization, in particular work and time pressure (37%). There was no relation with the degree of concreteness of the work points.

One third of the respondents attempted to use their work points once or several times during the week, one third 3 to 5 times during the 8 weeks, and one third once or twice during the 8 weeks. There was no relation with the degree of concreteness of the work points. It is interesting to note that, regardless of the frequency of application of the work point - that is, daily, weekly or mere one-or-twice application - the same factors are cited time and again as help or hindrance in the application of the work point. What prompted the respondents to use their work points was the active will to change something because a better future situation is desired (44%) or people will get out of the existing problems (30%). The practical examples used in the course (12%) and the experienced positive effects of the application of the work point (14%) were also helpful. Particular hindrances are: time and work pressure (40%), the non-happening of the situation due to holidays, absence or frequent commuting. 55% of the

respondents gave no answer to the question as to what hindered them in practising their work points.

78% of the respondents see effect or considerable effect when they practice their work points, 18% little effect and 4% no effect. Which effects were noted? 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 the employees (e.g., "spontaneous co-operation and readiness to help each other out"; "better co-operation between team members"). Positive effects for one's self (6.5%) and the appreciation of the employees (6.5%) were also reported.

Regarding the question as to whether other persons noted any effects, approximately 40% answered "yes", 20% "no", 40% "possibly". Answers to the open question: "what indications do you have of this?", bundled per answer category, are as follows.

Typical Yes answers are, e.g., the team members accept the situation more readily and are prepared to keep agreements; they even offer helpful criticism and are more constructive; there is more debate where I used to give more of a monologue (probably had more to do with myself); reactions are more spontaneous and you have the feeling of being more viable in difficult negotiations; sometimes, days later, there would be a spontaneous, positive talk about a changed approach in meetings; my employees, so to speak, looked for the space and passed the ball faster; the files were followed from a closer distance.

Typical "suppose-so" answers are: my recommendations were applied without protest, and the number of hours spent on each file decreased while giving a better or the same result; less bickering among colleagues (problem is talked through); 3 times as many files were cleared in 2 months (result of motivating to finish instead of keeping in progress when 90% is done); people backslide into their old ways shortly afterwards, and the problem is not revisited.

Typical No answers are: no-one knows that I'm working on my three points; in a meeting, everyone concentrates on their own problems; little or no notice is taken of the ways in which change is perceived; team members say, and said, that they made a good team.

Regarding the question as to whether the training is effective as a stimulus in the direction of a more participative learning and result-driven style in and during the job, 93% answered "effective" and 7% answered "not effective". More precisely: 20% answered "very effective", 26% "quite effective" and 45% "slightly effective".

A significant positive correlation was observed between the judgement of the effectiveness of the course and the seeing of effects after application of the course (Pearson chi-square test: $p < 0.001$). That is to say, the more the participants formed a positive appraisal of the effectiveness of the course, the more effects they could see after the application of their work points and/or, conversely, the more the participants saw effects after the application of their work points, the more positively they judged the effectiveness of the training as a stimulus in the direction of a more participative learning and result-driven style in and during the job.

6. SUMMARY AND DISCUSSION OF THE RESULTS

In the evaluation of the first and second training rounds, participants stressed the importance of the presence of their superiors for the effectiveness of the training. The fact of discussing and practising the new requirements of their jobs and the impact on the daily work in a more egalitarian way of working together with their bosses and peers was new and very supportive. They appreciated the process of learning together practical tools in problem solving, conflict handling, feedback and meeting skills. They assured us that discussing and solving all kinds of real, practical and theoretical problems in training cases through dialogue can only make it easier for them to use the same style afterwards.

However, the various practical and logistical problems, plus the very different situations in the different inspection centres, were such that we were unable to carry out follow-up research as to what or how much of their training they actually put into practice.

The same practical and logistical problems also delayed the third round of training for the team leaders, and the non-inclusion of their superiors. It was planned in advance in the different inspection centres each time for the three directors and all their team leaders. However, the team leaders knew, and quite often mentioned during their course, that their bosses had had the same training. The collective learning process could take place only among peers. In this third round, we conducted a follow-up after 8 weeks on the score of their work points and their ideas concerning the effectiveness of their training.

What are the more interesting discussion points?

The first question is about the sample, about the team leaders who answered. After 8 weeks, 70 of the total of 130 course-goers (54%) returned their completed questionnaires. Bearing in mind that the course was run on

a voluntary basis, and 130 of the total number of approximately 260 team leaders registered, these represent the results of 27% of all team leaders, of the total population. So all the following opinions come from one in four of all team leaders, which is not an insignificant group. But does that make them the most motivated? Or the participants with the most criticisms? Or the most loyal to their Administration? We cannot know.

Secondly, in contrary with our expectations, we'd expected that the more concrete the work point the more it would be remembered and attempted to be used, this characteristic didn't make any significant difference..

The third question is about norms or standards. 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, and 4% no 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 of 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.

But we have few standards and benchmarks for any meaningful comparison or judgement of the effectiveness of training at our disposal. What is a good result? What is a moderate result? What is attainable or realistic in this organizational development process, which is entirely peculiar to the organization in question, the new Administration of Corporate Taxes and Incomes?

A fourth topic for discussion is the following. A significant positive correlation was observed between the judgement of the effectiveness of the course and the seeing of effects after application of the course. That is to say, the more the participants formed a positive appraisal of the effectiveness of the course, the more effects they could see after the application of their work points and/or, conversely, the more the

participants saw effects after the application of their work points, the more positively they judged the effectiveness of the training as a stimulus in the direction of a more participative learning and result-driven style in and during the job. This perhaps bears some likeness to the halo effect familiar to perception psychology. And to what extent is the positive idea of the effectiveness of the course already present or not present before the course among that half of the team leaders who voluntarily registered for the course and the one in four who answered our questionnaire? And to what extent does such positive preconception cause the seeing of effects of the self-applied work points?

A fifth 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 the members of the organization as continually involved in negotiating shared views of reality in order to define a common basis for joint action, these training courses can fulfil this function and give the open opportunity to negotiate the future way 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. We were unable to follow this approach of committing the bosses in the third round, but we intend to continue at a later date. 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 the future way of working and makes it possible to work on the new model attitudes and skills. And, when we say that reality is what we jointly see and make as reality, then we can also say that, if 93% of team leaders in the third round - not in the best training conditions - see training as an effective stimulus in the direction of a more participative learning and result-driven style in and during the job, then it most probably is, in fact, effective.

The present research is only a snapshot that we shall return to in future action and research.

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