

MANAGING BY DESIGN – A CASE STUDY OF THE AUSTRALIAN TAXATION OFFICE

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NINA TERREY

BBus (Finance and Marketing) (University of Technology Sydney)

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Abstract

The purpose of this study is to explore the adoption and embedding of design as a management practice in the Australian Taxation Office (ATO). Management by design is a means to bring a stronger focus on the human experience with the tax system as a core component in some of its management work. This study explicates a new form of management which recognises how to address organisational problems as design opportunities which leads to more efficient operations, more effective decisions and the creation of more human-centred and desirable organisations. The ATO employs over 22,000 employees and is responsible for the administration of taxation and superannuation legislation. It is the only government organisation with which all taxpayers and tax professionals must interact to meet their obligations. The ATO is a pioneer in applying design methods to its administrative work. The application of Actor Network Theory (ANT) was used to shape this research. The case study design included exploratory interviews with designers and management in the ATO, review of organisational documents and auto-ethnographic accounts from the researcher's own experiences as a designer in the ATO. The results from this study use ANT to draw out the importance of the human and non-human actors that make up networks of action and interaction, which over a decade have permitted the embedding of design in the management practices of the ATO. The study analyses these networks at points in time to define the embedded meaning of design and types of design problem solving histories. Using sociology of translation to explore change over time, the thesis draws out what has enabled design to 'stick' in the management work. This study critically contributes to a growing interest in how organisations can adopt and embed design and, in particular, contributes empirical evidence of public management adopting design which directly contributes to the growing interests in citizen-centric management practices in public management and leadership.

Key words: Managing by design, citizen-centric, Australian Taxation Office, Actor Network Theory, Participatory design, Public Sector Management

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