

The Change and Implementing Learning Organization -Case of Tax Office in Taiwan

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ABSTRACT

A learning organization emphasizes the capabilities of flexibility, self-examination, innovation, and adaptation. The Tax Office which is one of the administrative governmental organizations gradually encounters the pressure from the change of time and the service needs of people. Since some of the current organizations are bureaucratic and constrained by laws and regulations, it is worthy studying on such an important, constructive, and meaningful issue that how to successfully transform the rigid organization into the learning one. It can conform with the environmental conditions and people's needs. To ensure the correctness and comprehensiveness of the study, the present study was based on the results obtained from literature review, and then conducted an in-depth interview for supporting the previous findings. The results indicate that there is a possibility to implement a learning organization on the Tax Office if the learning barriers and defensive behaviors can be overcome. The results also showed that four dimensions including fundamental concepts, approach introduction, operation mechanisms, and implementation procedures might be required if someone would like to restructure the Tax Office to become a learning organization. The fundamental concepts are extracted from the main ideas established by Senge (1990, 1994). The approach introduction includes five disciplines, i.e., personal mastery, mental models, team learning, shared vision, and systems thinking. The four operation mechanisms are leadership strengthening, organizational strategy, organizational culture, and organizational structure. The last dimension, implementation procedures, covers the following six steps: (1) to form common perceptions and leader's commitments; (2) to build an effective learning team; (3) to develop an integrated learning strategy; (4) to shape organization culture with continuous learning and improvement; (5) to construct an appropriate organization structure for learning; and (6) to develop a learning system of knowledge network. Once the four dimension described above are integrated, it is expected that the basic framework of implementing a learning organization for the Tax Office can be developed.

Keywords : learning organization, organization change

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