

Cultural Transformation: 20 years of 'Design Thinking' at the Australian Taxation Office: Some reflections on the journey

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Abstract

There has been a lot of recent discussion about the importance of design thinking. However, in the case of the Australian Government's principal revenue collection agency, the Australian Taxation Office (ATO), their unique 'design thinking' story stretches right back to the 1980s.

This paper investigates the role of the arts of conversation and design in transforming the culture of the ATO, and maps the trajectory of 'design thinking' as it became gradually embedded in the ATO. This intervention is an example of a new art of thinking that has proven effective in multiple other contexts.

An early event was an advanced personal thinking skills workshop that was conducted at the ATO for a small group of staff in 1989. The impact of this workshop resulted in design thinking approaches being elevated to the strategic level of the organisation as part of an effort to encourage voluntary compliance by tax-payers (by giving those pre-disposed to pay tax the best possible experience).

Another key event during the mid-1990s was a 'triad' collaboration between the Australian tax system, a management consulting firm specializing in 'design thinking' and a leading 'design thinking' university in the United States. This resulted in design thinking being applied to the drafting of government legislation in an effort to simplify and streamline the Australian tax system.

These streams of work ultimately dovetailed with the release of the Treasury's white paper on tax reform in 1998 entitled 'A New Tax System' followed by the Ralph Review of business taxation. This review recommended the application of design to the policy, legislative and administrative aspects of the tax system. This resulted in the vigorous application of design thinking approaches at the highest levels of the Australian Taxation Office enabling a culture of design thinking to emerge in the heart of this government organisation.

1. Introduction

The Australian Taxation Office (ATO) as of 2010 has more than 20,000 employees. It is one of three key organisations that make up the Australian Taxation System (ATS). The other two

organisations are The Treasury and the Office of Parliamentary Counsel (OPC). The ATO is responsible principally for the administration of revenue collection. The Treasury is responsible for developing taxation policy together with the government of the day, while the OPC is responsible for the drafting of taxation law.

Around the mid 1980s, the ATO had reached a crisis point. Their prevailing approach of bureaucratic and rigid administration was 'burying' the organisation in paper and a 'we're right, and they're wrong' mind-set had created an intensely negative perception in the eyes of the Australian people (Godfrey 1994). People lived in fear of their punitive and seemingly capricious auditing of even slight unintentional mistakes, and individuals and companies responded with evasive strategies to target loopholes and gaps in the tax law (Boucher 2010). These gaps were fixed with cosmetic amendments to the legislation, adding layers upon layers of complexity to these already incomprehensible documents (D'Ascenzo 2002).

How then was this organisation transformed so it is now regarded as one of the most user-friendly and effective revenue authorities in the world? (D'Ascenzo 2010) The answer lies in the unprecedented application of 'design thinking' to a governmental context, as a tool to help solve the complex and dynamic problems and opportunities that had emerged.

Three key themes of action that began during the 1990s will be highlighted in this paper. These themes help to show why design thinking and user-based design became embedded in this large organisation:

- Design facilitation of large numbers of Strategic Conversations (Golsby-Smith 2001 & 2007) in the ATO throughout this decade
- Knowledge design of the Australian Income Tax Act
- Design thinking applied to the whole of the Australian Taxation System (ATS), coupled with a crisis that created a significant turning point.

2. Our thesis and methods

The liberal arts are not usually seen as useful and functional in our technological world. However, we have seen and experienced their power to challenge the ways we think about thinking and the way we think about organisational change (Golsby-Smith 2007). The integration of liberal arts skills with a variety of business situations and new digital technologies (Golsby-Smith 2001) has led to the invention of 'new ways of thinking'. At the core of these methods is using liberal arts skills as a way for teams to 'make' new futures and products.

This interdisciplinary style of thinking and problem solving has been developed through theory as well as experience. This has been achieved by exploring and refining the organisational applications of the arts of poetry (the design and expression of language) and rhetoric/dialectic (creating arguments for change) (e.g., Kaufer & Butler 1996). This study has resulted in the outlines of a new 'art of thought', grounded in experience, but brought to light by the ancient arts of poetry and rhetoric (Golsby-Smith 2001 & 2007). The story of the ATO's cultural transformation is a 'canvas' where we can share some of our understanding of this new art of thought.

Much of the cultural work done at the ATO involved developing identity and purpose as 'fertile soil' in which to nurture rigorous and effective action. Unlike Schein (2004), who acknowledges the importance of organisational culture on design and manufacture, but believes it to be an unconscious, tacit influence, or Uttal (1983) who sees culture as too elusive and hidden to be accurately described, managed or changed, Buchanan (1992; 2001) and Golsby-Smith (e.g.,

1996) see ‘cultivation’ as deliberative and iterative, and culture as something whose founding principles and patterns can be designed.

The general conception of design emphasizes manufactured and tangible products. This understanding is overly restrictive, and focuses on what Buchanan (1992) calls the 1st and 2nd orders of design (communication & construction), but does not account for the power of the 3rd and 4th orders (processes & cultures). A shift of focus in organisations to the 3rd and 4th orders reflects a re-deployment of design to the earliest possible points in the product development process—the domain of the ‘pre-factual’ (Golsby-Smith 1996) where the primary interaction occurring is ‘conversation’ supported by visual mapping and heuristics. Here, through collaborative conversation and dialogue, fundamental decisions are taken regarding the ends to be pursued and the overarching purpose of the end result. To this end, the organisation’s stakeholders are key audiences who need to be engaged in order to participate with the organisation’s mission. The job of leaders is to construct ‘arguments’ with these key audiences that can persuade them to act.

The initial starting point for this paper was Golsby-Smith’s records, recollections and reflections about his work with the ATS over 20 years. Our method was to construct a time-line / boundary object (Carlile 2002) of Golsby-Smith’s involvement with the ATS. We then used this timeline and relevant artefacts as the basis for recent conversations with various ATS actors, agents and design thinking researchers, including some of Golsby-Smith’s former clients/sponsors [1].

A number of people have written about the application of design thinking in the ATO (e.g., Junginger 2006; Body 2007; Terrey 2009), but previous work has not covered in any depth the original implementation of the thinking processes that underlay and informed this practice in the ATO (rhetoric and collaboration). We assert that the early parts of a ‘human system’ story, including the wider context in which it occurs, are often swept away and overwhelmed by the scale of what follows, resulting in a deficiency regarding who was accountable. This difficulty is also the result of the fuzziness and intractability of this cultural work. The end results are visible and documentable, but the first causes are ‘pre-factual’ and invisible, and are often not awarded their due celebration (Cross 2007). If this important knowledge is lost from the consciousness of an organisation it weakens the organisation’s sense of its own narrative and efficacy (Bandura 2001). This also hinders those who seek to emulate its success in other contexts.

3. Laying the foundations

3.1 Cultural Innovation requires a leader

The Commissioner of the ATO from 1984 to 1993 was Trevor Boucher who brought a vision of cultural innovation to the ATO. The first step towards change that he implemented was a move towards a ‘self-assessment model’ for use by the ATO’s millions of customers.

From the very beginning he realized that there were huge cultural issues within the ATO against a move to a voluntary compliance model. The prevailing culture was of strict control and auditing, and what Boucher was proposing was unprecedented. Boucher was turning the ATO into a space fertile for design thinking and innovation and was willing to transform the old system. But the big question now was working out how the ATO could become a ‘learning organisation’ (Senge 1990; Godfrey 1994) and one that creates new strategic, desirable, useful and usable experiences for users.

3.2 Introducing a different way of thinking

A key catalyst for procedural and cultural change within the ATO came from a fortuitous encounter between John Landau and Golsby-Smith in 1989. Landau was First Assistant Commissioner at the ATO from 1987 to 1997, and was a keen exponent of open and free thinking as a way to tackle ‘wicked problems’ (Rittel & Webber 1973). He held regular training courses and workshops for his staff on topics as diverse as astrophysics, general relativity and plain English writing.

Golsby-Smith was, by chance, presenting one of these plain-English workshops on document design. This workshop was the beginning of Landau’s long professional association with Golsby-Smith. During the workshop the group immediately resonated with his unique liberal arts approach of encouraging exploratory thinking and visualizing/sketching of thinking using spider maps and models (Landau 2009, pers. comm., 19 Nov).

Golsby-Smith saw these up-front conceptual thinking and knowledge-shaping practices as key to clear English expression. The approach emphasised information architecture—that is, the overarching structural framework of text, in contrast to other plain English advocates whose approach was limited to matters of vocabulary and sentence structure. In many ways he used his workshops on writing as a Trojan Horse for bringing conceptual thinking (and with it design and strategic thinking) into the ATO. The power of Golsby-Smith’s ideas was in their broad scope of application. Brought in to improve writing technique, his tools and methods for thinking visually were eventually used to guide collaborative strategic thinking in the ATO (Strategic Conversations). The skills transferred were not content-dependant skills of technique but thinking skills, which are inherently malleable and applicable to a diversity of subject matters. This aspect was instrumental in the ideas’ journey upstream to the highest strategic forums of the ATO.

3.3 A theory to exploit—design and the new rhetoric

Golsby-Smith was motivated to visit Carnegie Mellon University (CMU), Pittsburgh in 1992 after hearing about its work in document design. It was during this visit that he was introduced to Richard Buchanan, a leading strategic design thinker, rhetorician and philosopher, in the School of Design at CMU. These new relationships began immediately to influence Golsby-Smith’s thinking about what he was doing in the ATO and how he could better frame this work.

Buchanan’s seminal work on the ‘Orders of Design’ had just been published, and this provided a rich framework for Golsby-Smith’s burgeoning insights (Buchanan 1992). The 3rd and 4th orders, design of processes and cultures, resonated with his emphasis on authorship (rhetoric & poetry) and thinking processes. This concept helped to deftly articulate the shift of focus that Golsby-Smith was emphasizing, from a linear input-output model, to a collaborative and user-based process of thinking and creation. The door was opening for ‘4th order’ cultural work, which would promise to align and cohere the ATO around a shared identity and purpose.

4. Key themes of action

4.1 Strategic Conversations in the ATO during the 1990s

Michael Carmody became ATO Commissioner in 1993. A review at this time led to the creation of a market facing ‘Business Taxes’ Division (later renamed Withholding Taxes). It involved around 4000 public servants (about a quarter of the ATO workforce and 70% of taxation revenue) and was a complex ‘conglomerate of bits’ (Landau 2009, pers.comm., 19 Nov). John Landau was appointed to lead this business line and he turned to Golsby-Smith & Associates (GSA) with a proposition—‘Can we use your up-front conceptual thinking approaches to clarify and make sense of this messy and complex Division for the sake of tax payers?’ And it was in

this complex situation that GSA's approaches really showed their value, leading to the creation of the dialogue-based Strategic Conversation process (Landau 2009, pers.comm., 19 Nov).

Strategic Conversations involved ATO leaders in shared conceptual thinking mediated through dialogue, visualization and heuristics. Using a large electronic whiteboard, the design facilitator captured the group's ideas in real time, engaging the group deeply in their collaborative thinking. This in effect turned them into authors who were writing their story together. This created a fluidity in the subject matters being explored allowing for rapid change in the midst of dynamic contexts. It provided leaders with the opportunity to think before deciding and enabled multiple perspectives on important issues.

The Strategic Conversation process and its outputs brought clarity to the highly complex business planning required for leading this Division and united them around a shared rhetorical argument (Golsby-Smith 2001). GSA went on to do a large number of Strategic Conversations in Withholding Taxes (c.1993-1997), working with John Landau's team, and the Small Business Division (c.1997-1999), working with David Butler's team.

After each Strategic Conversation the participants were given two documents. The first was a complete record of the conversation including all the conversation's whiteboards (e.g., Figure 1) and the other was a one page graphic synthesis of the conversation. These become rallying points in each Division and something that senior managers referred back to regularly (Landau 2009, pers.comm., 19 Nov; Golsby-Smith 2007).

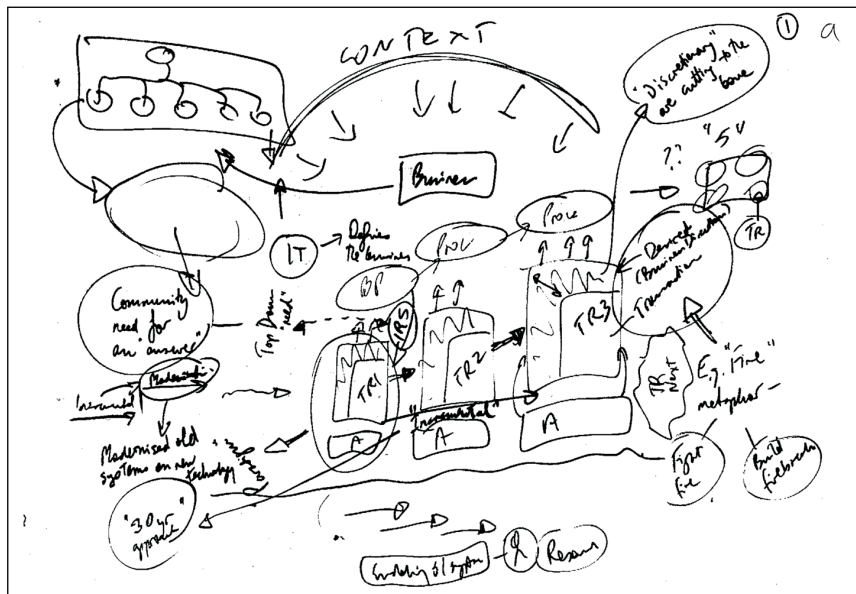


Figure 1. Example of the visualising of conversation practiced during ATO Strategic Conversations

Due to the complex and specialised 3rd/4th order objects of design being contemplated, Strategic Conversations were also used to train, coach and empower the ATO leaders so they could generate the best design hypotheses for change. This emergence of a novice internal co-design capability distinguishes the ATO design story from that of the IRS in the USA (Junginger 2006).

The good outcomes from these design thinking interventions resulted in Golsby-Smith being referred to the ATO Commissioner to run Strategic Conversations for the ATO's senior leadership team. The impetus for this was two-fold. Firstly, the ATO was looking at ways to better identify and deal with strategic issues (Body 2007). Secondly, there were major ATS changes coming due to the Federal Government's decision in 1998 to introduce a broad-based goods

and Services tax (GST). Golsby-Smith ran a long series of Strategic Conversations for the Commissioner known as the Corporate Design Forum (CDF) between 1998 and 2000 that created all the main ideas for a 'new' Tax Office (e.g., Call Centre, People strategy etc) in this period of turbulent change and reform. As part of this process, the top executives of the ATO would meet for a full day Strategic Conversation every month to keep their fingers on the pulse of change and to share key ideas.

The CDF brought strategic design thinking to the ATO at the highest levels. The quality of strategy developed benefited from the collaborative and evaluative diversity of inputs (DiVanna & Austin 2004). It also ensured that those involved in its implementation gained a sense of ownership of shared intent (Riis, Dukovska-Popovska & Johansen 2006).

The power of the Tax Office's CDF was that it enabled an understanding of the situation to crystallize. And the understanding of the situation was a 'work of art'—it was not a case of right or wrong. It enabled the profundity of imagining different futures and making good decisions which then became prime causes for transformation.

Unlike traditional thinking tools, which focus on what 'is' or 'must be', this integration of design thinking opened up the problem space to what 'may be', and allowed a more open-ended process of conceptual thought—a progression from discovery of what is, to invention of different futures (Liedtka 2000).

Roger Martin refers to this dichotomy as the difference between induction or deduction and 'abduction' (Martin 2009). Induction and deduction are rigorous logical tools for drawing inferences or proofs from past data. Statistics and other analytical tools are instruments to further furnish this style of thinking. Abduction however is the logic of new ideas. It is a pragmatic way of generating ideas about what the future could look like. Nothing is proven abductively, just posited. Restoring the balance between these two modes of thinking was a radical re-discovery of collective human agency within the ATO. It was a recognition of the value of dialogue and of the nature of rhetoric and dialectic as arts that are useful in ideation, and in shaping human affairs (Buchanan 2001).

4.2 Knowledge design of the Australian Income Tax Law

In 1994 GSA had an opportunity to work on a project to rewrite the Australian Income Tax Act 1936, working with the Office of Parliamentary Counsel (OPC) and the Second Parliamentary Counsel, Tom Reid. This project was called the 'Tax Law Improvement Project' or TLIP (Golsby-Smith 2001). TLIP was begun during Boucher's time as Commissioner as one way to start addressing the complexity and 'user-unfriendliness' of Australia's Tax Legislation.

Tom Reid has stated that when Golsby-Smith joined the project in April 1994, he brought a powerful hypothesis to the fore. 'The real leverage when it comes to readability of a document is not at the 'word' level, but at the 'architecture' level of a document' (Reid 2009, pers.comm., 19 Nov). This 'architectural' approach provided the OPC with a way to create and explore different models/prototypes of the Act including the use of diagrams. These were tested through exploring the reader's interactions with the text enabling the creation of thoughtful designs of the document. Golsby-Smith realised at this time that the input of his friend Buchanan and his colleagues (CMU) would be of significant value to this massive project, not least through the credibility that their involvement would add (the project had many critics who were wedded to the status quo!).

Golsby-Smith gained approval from the TLIP Project Leader to invite the team from CMU to conduct the 'product testing' using their 'Reading Aloud Protocol' technique (Nolan & Reid 1994; Golsby-Smith 1996). This technique identifies what is going on in the mind of the reader

as they grapple with the text. Using this data the team can identify what devices actually work and even why they work.

This is an example of the tacit embedding of design thinking in a key ‘operating manual’ (Income Tax Act) of the ATS. The ability to prototype and reflect based on CMU’s product testing enabled a more adventurous compositional mindset, which created space for creativity. The frequent readability evaluations formed a ‘safety-net’ above which people were free to experiment more freely with their communication (Golsby-Smith 1996). The rewriting of the Australian Tax Act was a significant milestone for the ATS and was celebrated publicly by the Commissioner of Taxation, Michael Carmody (1997).

The ATO now considers that users should be the starting point in any collaborative design process, and employ regular testing of informational concepts and presentation prototypes. The process is one of progressive refinement and improvement through community collaboration (Martin, Gregor & Rice 2008). User participation and involvement is a crucial part of actively and accurately synthesising experiences and viewpoints.

4.3 Design Thinking applied to the whole of the ATS

Golsby-Smith had a unique perspective of the ATS during the 1990s through his engagements with the ATO, the OPC and, later on, The Treasury. What he saw firsthand was a series of activities that should have been working together (policy, law, and administration), but instead they were ‘siloed’ and operationally independent from each other. He worked hard over many years to establish an appreciation for applying the design mentality to problem solving in these three parts of the ATS. This was no easy task, as there was suspicion amongst the organisation’s leaders that, as promising as the design approach sounded, it would fall apart when applied to organisational realities.

‘The ATO is full of accountants and lawyers, investigators, systems builders. They are very pragmatic people. If they cannot see how to convert new ideas into better outcomes in what they would call ‘the real world’, they drop them’ (Interview with Senior Tax Official in Junginger (2010))

Notwithstanding the challenges of working in a political environment, Golsby-Smith’s intent was directed towards preparing the ground and ‘joining the dots’ for these three bodies to work together in order to deliver the best possible experience for users of the ATS.

The policy initiative for a GST, outlined in ‘A New Tax System’ (ANTS) was birthed in The Treasury in 1998 at the direction of the Treasurer (Peter Costello) and announced in August 1998. At that time the Secretary of The Treasury was Ken Henry with Alan Preston as his Deputy Secretary. Golsby-Smith and others worked with Treasury around the information architecture and design of the ANTS policy. During that work Preston grew strongly in his advocacy of the power of design thinking.

Preston took his growing appreciation of the power of design thinking into his work as part of the Ralph Review of Business Taxation. A key recommendation of the Ralph Review was a call to implement ‘Integrated Tax Design’. Preston was appointed to lead the development of this initiative in the ATO (Preston 2004). This was a critical step if policy and law were to benefit from being close to the voice of the user/customer.

The Review of Business Taxation called for a major change in operational dynamics of the ATS and Buchanan and Golsby-Smith proposed that a ‘Design Centre’ be established in the ATO. The purpose of the Design Centre was to ensure ongoing dialogue (including design research

and development) around the customer that in turn would point the way to institutionalizing design in the Tax Office.

Many have written about this climactic phase of the ATO's design thinking journey (e.g., Preston 2004; Junginger 2006). Key outcomes achieved at this time and later on included:

- Codifying 'design' into project management, ensuring design was written into the organisation's procedures. This resulted in the development of 'the wheel' design process (Figure 2) and its ongoing deployment to the current day, supported by a set of formal design principles to guide its future work.
- The highlighting of the importance of and transfer of skills to support user research. Key early work on this was user-based design of the Simplified Tax System for small businesses performed by Golsby-Smith and others (D'Ascenzo 2002).
- Golsby-Smith was involved in running multiple training courses on dialogue, visual thinking and design practice. This work was directed towards the goal of establishing the ATO Design Centre on a firm foundation. The ATO Simulation Centre in Brisbane is the current manifestation of this initiative.
- The design conferences sponsored by Dr Alan Preston in 2000 and 2001 that included key presentations by Buchanan from CMU, Golsby-Smith, Jim Faris, a renowned interaction design practitioner, and Darrel Rhea from the design research firm Cheskin.
- The retaining of Golsby-Smith and his colleagues from 2002 to 2005 to implement strategic reporting systems in the ATO to ensure efficient knowledge architectures are used to measure and report on the health of Australia's taxation systems (Jenkins 2008).

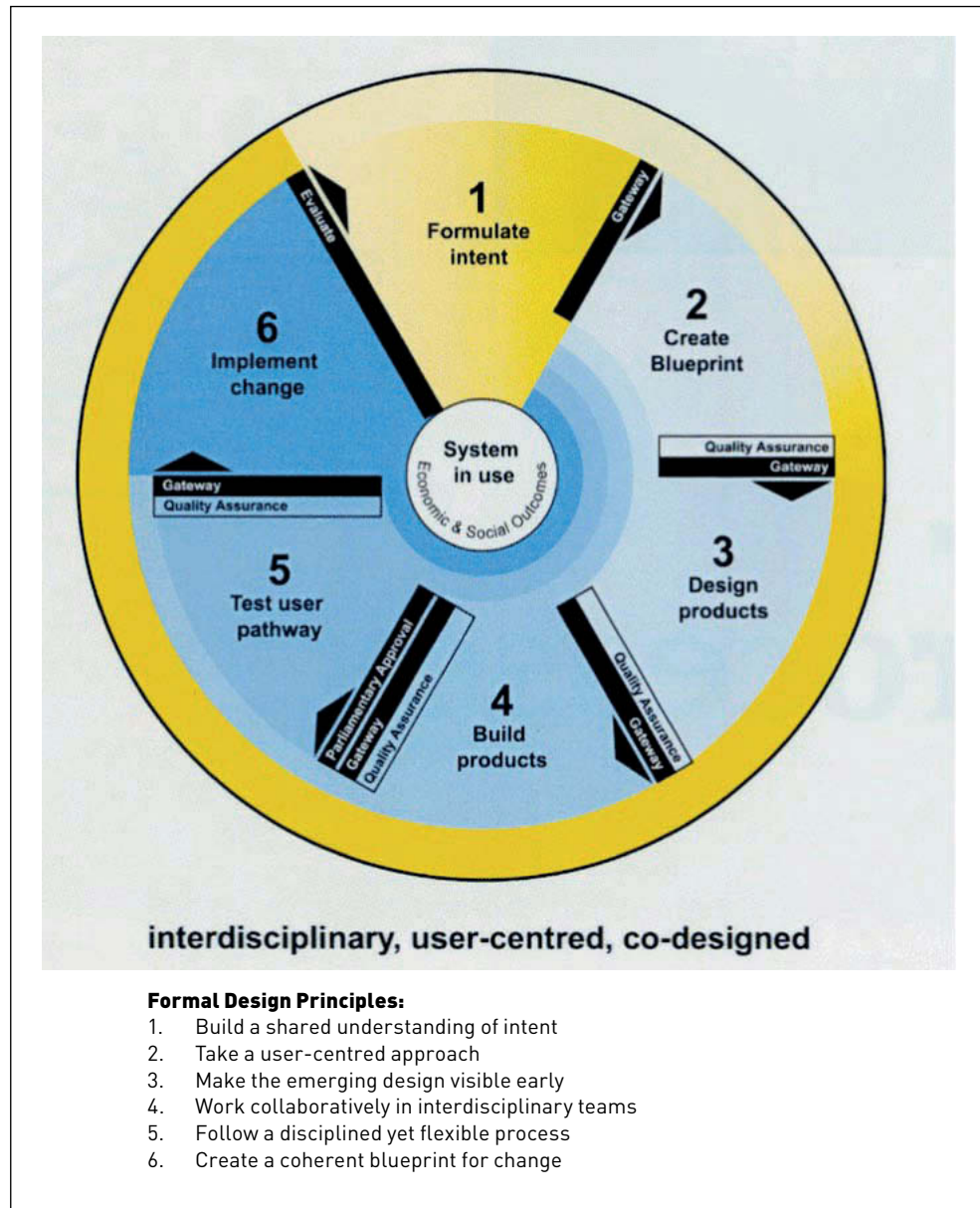


Figure 2. “The Design Wheel” and formal design principles used by the ATO as a guide for product and service development [2].

4.4 A crisis moves design thinking in the ATO to centre stage

In the midst of all the changes happening in the ATO at the turn of the century, a crisis emerged soon after the GST was implemented in July 2000. The new requirement to submit a Business Activity Statement (BAS) quarterly created significant pressures for small businesses around Australia, in particular for businesses like cafés and mechanical workshops. An estimated 25% of small business hated the BAS at this time! (O’Brien 2001, para. 1)

Around April 2001 a very distressed ATO leader asked Golsby-Smith and his team to write a review on the BAS. The BAS form had not been developed using the ATO’s user-based design capability (which at this point, as Junginger (2006) has demonstrated, was still at the edge of the organisation). The Government was concerned about the political fallout from the BAS, and

on this occasion the ‘customer experience’ was a key worry for them, particularly for the ATO. It was a huge strategic issue for them given their self-assessment model.

As part of the review process, Golsby-Smith and his team conducted ethnographic research on the experience of users filling out the BAS, including video footage. They worked with women, for example, who dutifully and carefully did the books of their small businesses after hours. They were the kind of people who were 100% committed to complying with the tax laws. But they couldn’t fill out the BAS and one of them was moved to tears because of the experience!

The ATO leadership was influenced strongly by the review, the video and follow-up workshops that all demonstrated the power of user research. This incident with the BAS became a cautionary story within ATO folklore about the strategic consequences of treating customers insensitively. This led to tactical user based design becoming embedded in the culture of the ATO. The mantra from then on, for any and every initiative, was ‘do design always!’ resulting in the ‘Design Centre’ concept being moved to the centre of the organisation’s approaches to product development.

5. Concluding remarks

The essentially unstructured and ambiguous ‘cultural work’ around purpose and identity that is talked about in this paper is in stark contrast to what is valued by most management and executive teams in business, government or otherwise. Like most design work, it is integrative, rather than analytical, humanistic rather than mechanistic and ‘outside-in’ rather than ‘inside-out’. It is primarily about invention rather than research (Golsby-Smith 1996) with an openness to embrace the ambiguity and opportunities that exist in dynamic and political environments.

This distinction between modes of thought is powerful, and has a long history. Golsby-Smith has developed a ‘two roads’ story to highlight two different ways of truth making (Golsby-Smith 2007). The first road is the road of logic and analysis while the second road is the road of rhetorical argument and the liberal arts. The ATO has chosen to invest strongly in the design thinking road that we call the second road; the road that serves thinking about possibility and transformation. As a result, despite some recent problems with the implementation of new IT systems, Australia is well served by having one of the world’s most highly regarded taxation systems (D’Ascenzo 2010). This has encouraged self-assessment and voluntary compliance by tax payers, contributing to Australia’s status as one of the world’s strongest economies.

Notes

1. The authors gratefully acknowledge the participation in this research of senior ATO leaders and also John Landau, Dave Kaufer and Tom Reid. We are also grateful to Sitra (Finnish Innovation Fund) who visited us in 2009 in their search for practical examples of ‘strategic design’ in a governmental context, thus stimulating our paper.
2. Source: The Guide, Version 2, April 2003, ATO.

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