DECLARATION

This project is my original work and has not been presented for a degree in any other university

NGATIA DEBRA WANJIKU

D53/KKA/26652/2014

I confirm that the work in this project was done by the candidate under my supervision

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SCHOOL OF BUSINESS,
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DEDICATION

I dedicate this research project to my sons Taji Kiprop and Jabali Ngatia, friends and colleagues.
ACKNOWLEDGEMENT

Many people generously contributed to making this research project a success and to all of them, I am thankful. To my supervisor Janesther Karugu(Phd) for support, advice during the entire period. My family and friends for encouragement, belief in me and understanding when research work came in the way of other important events. The community around me for their total support and for continuous encouragement. And most of all to God.
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## OPERATIONAL DEFINITION OF TERMS

<table>
<thead>
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<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>Automated Knowledge</td>
<td>Explicit knowledge encompassed within a machine</td>
</tr>
<tr>
<td>Competitive advantage</td>
<td>A popular reference in the private sector to describe an element that makes an entity stand out from its competitors in the same industry and makes it more likely to succeed than others.</td>
</tr>
<tr>
<td>Explicit Knowledge</td>
<td>Enunciated learning sent across and recorded as words, numeric, codes, formulae, and melodic connotations.</td>
</tr>
<tr>
<td>Implicit Knowledge</td>
<td>Knowledge conveyed in oral or written language.</td>
</tr>
<tr>
<td>Knowledge Management</td>
<td>Efficient handling of information and resources in a firm</td>
</tr>
<tr>
<td>Organizational Performance</td>
<td>Comprises the output of an entity compared against its desired end results.</td>
</tr>
</tbody>
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## ABBREVIATIONS AND ACRONYMS

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>DTD</td>
<td>Domestic Taxes Department</td>
</tr>
<tr>
<td>GDP</td>
<td>Gross Domestic Product</td>
</tr>
<tr>
<td>GoK</td>
<td>Government of Kenya</td>
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<tr>
<td>KM</td>
<td>Knowledge Management</td>
</tr>
<tr>
<td>KRA</td>
<td>Kenya Revenue Authority</td>
</tr>
<tr>
<td>RBV</td>
<td>Resource Based View</td>
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ABSTRACT

The effect of knowledge management on the performance of the Kenya Revenue Authority is of core focus here. Over a long period of time, human civilizations have grappled with the capacity to efficiently handle and transfer information within their confines. From the onset of organized settlement ranging from the early agrarian era to the commerce driven industrial revolution, the value of gen has exponentially grown to become paramount to the efficient running of any organizational structure. The study’s main objective was to unearth how knowledge management alters the performance of the Kenya Revenue Authority. Knowledge administration methodology can help a firm to; induce people to proffer their insight deliberately for a company's utilization, accomplish particular preferred standpoint through full abuse of a company's information base, form institutional memory and shield it from prying contenders. It can impact among others an effective hierarchical change. However, previously before adopting KM in its operations, KRA was falling behind in core performance components of strategy, planning, consultation and implementation. There was absence of the necessity of addressing knowledge, which entails deciding on sharing, the persons with whom to share it and using it which resulted in contrasting performances on revenue collection over the last five years. There was no consistent value from knowledge within the organization, which is attained when there motivation for people to share and utilize knowledge, when there exists procedural processes to formulate knowledge, and, when need arises, there is access to technology and make knowledge relatively simple to find and share. Knowledge transfer was inexistent. The study’s specific objectives was to determine the types of knowledge at the Kenya Revenue Authority, to find the knowledge management enablers at the Kenya Revenue Authority and to determine the measures taken by the Kenya Revenue Authority to manage the knowledge and improve its performance. The literature review of the study deploys the theories of knowledge management, performance and competence. The empirical literature includes types of knowledge, knowledge management enablers, knowledge management techniques and tools as well as knowledge management strategies. The study employed a descriptive cross sectional survey. A sample of 60 KRA employees from a total of 1200 based at the headquarters were surveyed. Primary data was collected from the respondents using a 5-scale Likert type questionnaire. The quantitative data collected was analyzed utilizing both Excel spreadsheet and Statistical Package for Social Sciences (SPSS). Median and mode was computed for central tendency while the inter quartile range was used as a measure of dispersion. Percentages and frequencies were utilized to present part of the findings. Pseudo R square statistics were utilized as a measure of relationship between knowledge administration procedure (autonomous variable) and execution. The study revealed that, KRA has introduced knowledge management in its operations with a mean of 5.1 and a coefficient of variation of 0.21. The study further revealed that, majority of the respondents agree, that knowledge leadership enabled the establishment of knowledge management in the organization. It also reveals that knowledge management enabled the entrenchment of the business imperative at KRA. Also, knowledge management is anchored on the technology infrastructure of KRA and has improved knowledge sharing and usage while reducing lack of knowledge retention and transfer.
CHAPTER ONE: INTRODUCTION

1.1 Background of the study

Historically, human civilizations have grappled with the capacity to efficiently handle and transfer information within their confines. From the onset of organized settlement ranging from the early agrarian era to the commerce driven industrial revolution, the value of gen has exponentially grown to become paramount to the efficient running of any organizational structure (Jones, 2012). A glance at benchmarking statistics evidences the accepted practice of organizations structuring corporate strategies anchored on how knowledge can best be generated, mobilized, made available, applied and adapted to improve overall performance. Despite its significance, within the last decade has the specialization that is knowledge management (KM) come to the fore. The emergence of the global community, spurred by the explosion of technology driven entrepreneurship, has created a competitive business environment for both businesses and regulators.

Globally, the dynamic way in which the worldwide economy is developing makes both new open doors and new dangers to the prospects for tax administration based on knowledge management. The worldwide learning administration system recognizes that information isn't a typical item. It is to a great extent an open decent. Not at all like physical assets, it can be utilized and re-utilized without losing esteem. With the ascent of the tax administration area, the developing significance of hypothetical R&D information, and the driving significance of mechanical change, learning is progressively observed, alongside capital and work, as a key factor in efficiency, intensity, business and financial development (Nonaka, 2005). In the African setting, in substantial companies, divisions and offices commonly keep up variants of similar
information, sorted in various ways. The whole entity’s data storage coffers will be required for knowledge management to be conducted satisfactorily. At the local level, most private companies already operating in Kenya have incorporated KM in their operations but the government was slow in this. The public sector was falling behind in core performance components of strategy, planning, consultation and implementation (King, 2009).

The major hindrance facing entities currently is the means to recruit and rope in critical knowledge workers who are key contributors to the firm’s bottom line. In addition, organizations are required to better understand how to source, store, generate, and protect their specific knowledge resources (Kaluhi, 2014). This study will delve into the adoption of KM as a management strategy by one of the Government of Kenya’s key organs, the Kenya Revenue Authority and shed light on how effective intellectual and skill management requires a high degree of coordination and information sharing within in the organization.

1.1.1 Knowledge Management

Knowledge management as a practice has been a cause of disagreement over the previous years. Recently, the centrality of knowledge management has been differently perceived as the anchorage of developed countries moving from characteristic assets to intellectual resources. Since 1995, writing encompassing the creativity and idea driving knowledge management has sprouted (Omotayo, 2015). Contemporarily, it is rare to come across an excerpt or journal distributed without reference to the idea of KM. The significance of knowledge management as a basic apparatus in an organization and the general public can consequently not be underestimated. Montano (2005) emphasizes that KM has developed into a fad. Interest in KM originated from the realization that entities stand out based on their expertise capabilities. Even
non-competitive organizations such as parastatals and NGOs prosper or fail to do so owing to their knack of taking advantage of their knowledge-based assets. He further adds that the essentiality of KM is no longer restrained to knowledge savvy entities in the high-tech industries but to all other sectors of the economy.

Lehaney (2004) articulates that effective entities now know importance of fostering learning, create designs with respect to how to reach this goal and dedicate time and effort to these endeavors. This is based on the notion that knowledge management is viewed as a catalyst of hierarchical execution and amongst the most vital assets for the survival and thriving of organizations. In this manner, overseeing and using information adequately is indispensable for association to take full favorable position of the estimation of learning. The consideration and significance given to the obtaining of KM in writing and additionally rehearse in the previous years is likewise of need because of changes in nature, for example, expanding globalization of rivalry, speed of data and information maturing, progression of both item and process developments, and rivalry through purchaser markets. In a knowledge-anchored economy, KM is increasingly regarded as non disposable to organizational precision and efficiency. Groff and Jones (2012) view knowledge management as a critical and key requirement for entities to continue operations and keep up their competitive acumen and so it is necessary for top managers to regard KM as an essential for the required productivity standards and flexibility in both the private and the public sectors.
1.1.2 Knowledge management as a strategic approach

Milton (2014) comprehends knowledge management as the means through which conveyance of the correct information, to fitting individuals, at the fortunate time, with the coveted piece and level of dynamics. The periods of the procedure that distinguish, create, convey and stay up with the latest the deliberately huge learning of the endeavor are of exceptional significance. This accumulation of exercises cannot be confined just to the data required at the very time however needs to guarantee the information source for the steady working of an association. Knowledge management as a key approach incorporates hierarchical structure, culture, learning maintenance, center abilities and outer systems. Entity structures control the way the entity is accorded knowledge, and the way personalities link up with each other. Extensively, there are two sorts of hierarchical structure, to be specific formal and casual (Meir, 2009). These two ideas are not autonomous, and the formal structure may incredibly impact casual systems, both decidedly and contrarily. Learning administration as a key device encourages the help of existing structures, capabilities, information maintenance, components, culture, and outer system and information administration frameworks (Yousif, 2013).

Researchers in the field apportion that having distinguished and talked about the few components of knowledge exchange, the concentration of the assets with respect to learning administration organization now proceeds onward to how an association may exchange learning seeing authoritative learning as a continuum point of view. Bionyi (2017) concurs that inferred and unequivocal learning are indivisible. He additionally clarifies that unequivocal information is bolstered – given significance - by the concealed unsaid learning. The position of learning on the implied express continuum is dictated by its unsaid unequivocal blend. There is solid contention for "cross breed" component of learning exchange at the association contemplated.
1.1.3 Organizational performance

Organizational performance stands out amongst the most widely looked into issues since the early improvement of authoritative hypothesis. In spite of some accord, there is yet critical absence of concession to the definition and operationalization of this idea. In the present dynamic globalized economy, improvement of authoritative execution is related with the advancement individual execution, abilities, learning and experience (Hopkins, 2009). Nevertheless, the capacity to accomplish and keep up superior performance and profitability in organizations is a key test confronting managements today. Largely, the thought of authoritative execution relies on the likelihood that an organization is the intentional relationship of beneficial resources, including human and capital assets to achieve a common reason (Wentland, 2009).

Despite the concept of organizational performance happening to be extremely popular in the academic sphere, its definition is not easy to comprehend and formulate due to its varying meanings. As a result, there is no standardized definition of the concept. During the 1950s, organizational performance was understood to be the degree to which entities, observed as a social system, attained their objectives. Performance evaluation in the period was geared towards work, people and organizational structure. Later in the 60s and 70s, entities began to device new means of evaluating their output, hence performance was viewed as an organization's ability to take advantage of opportunities in its environment for gain access to the finite resources (Miller, 2016). The 1980s and 1990s were pronounced by the discovery that the identification of organizational objectives is more difficult and complicated than it was considered at first. Managers took it in that an entity is successful if it accomplishes its goals through utility of least amount of resources. Hence, organizational models that were formulated from the debacle proposed that an organization that gets its output oriented objectives anchored onto the
constraints occasioned by the finite resources. Contextually, profit emerged as an sign of performance (Evans, 2010).

Organizational performance management is a standout amongst the most vital factors in the cutting edge corporate world and regarding charge accumulation; ostensibly the most imperative marker of income development (Gavrea and Illies, 2011). The management of an entity is the investigation of its efficiency measured against interior measurements, for example, its objectives and targets. No business situation can ensure monetary steadiness, and the capacity to control hierarchical execution amid a money related emergency turns out to be more troublesome. An association in trouble must have the capacity to distinguish those measures that empower it to react viably to new issues to adjust as fast as conceivable to changes in the business condition. Richard (2010) affirms that inside the corporate circle, hierarchical execution is measured through investigation of three results: money related execution, advertise execution and investor esteem execution Organizations are actively attempting to adapt perform and influence. Notwithstanding, they are not generally fruitful. The execution of open associations has been the subject of much consideration following late requests for a more proficient and successful arrangement of administration. Consequently, KRA's execution as an administration substance has dependably been under examination as far back as its commencement with regards its ability to attain the revenue targets, satisfy the expectations of the taxpayers as well as streamlining consultation and communication within the organization.

1.1.4 Kenya Revenue Authority

KRA is a semi-autonomous government agency established by the Kenya Revenue Authority Act of 1st July 1995 (Chapter 496) by the National Assembly of Kenya. Its principle object was
characterized as the state entity responsible for the appraisal and accumulation of income, for the organization and requirement of the laws identifying with income and to accommodate associated purposes. KRA is an administration office that runs its operations in a similar ways to a private undertaking and for better administration. The organization is isolated into 5 locales. It is partitioned into the accompanying divisions, each headed by a commissioner: Customs Services Department (CSD), Domestic Services Department – Medium and little citizens (MST), Domestic Taxes Department-Large Taxpayers Office (LTO), Investigations and Enforcement (I&E), Technical Support Services and Corporate Support Services.

The roles of the Kenya Revenue Authority in the economy is enforcement of written laws or specified laws relating to assessment, collection and accounting for all revenues in accordance with these laws, advise on matters relating to the administration and/or collection of revenue underwritten laws, enhance efficiency and effectiveness of tax administration by eliminating bureaucracy, procurement, promotion, training and discipline, eliminate tax evasion by simplifying and streamlining procedures and improving tax payer service and education thereby increasing the rate of compliance, promote professionalism and eradicate corruption amongst KRA employees by paying adequate salaries that enables the institution to attract and retain competent professionals of integrity and sound ethical morals.

Over the last five years, the performance of KRA has fluctuated. This is the case as despite the revenue collection increasing over the years, the failure to attain the set targets by the Treasury has highlighted the need for the authority to re-evaluate it propositions. Knowledge management being a key factor in modern tax administration saw it incorporated in a new structure meant to improve performance.
1.2 Statement of the Problem

Mosoti (2010) acknowledges that the concept of knowledge management is a fairly new phenomenon here in Kenya. Furthermore, the idea of blending knowledge management as strategy into the operations of an organization has not been thoroughly researched. Knowledge management strategy in itself is a new concept that has not been delved into exhaustively. The dynamism being experienced in the corporate dimension of the business sector entails a concrete inclusion of knowledge management in the overall strategy of an organization to capitalize on the unfolding opportunities as well as mitigate against potential risks, thereby contributing to the bottom line by ensuring achievement of organizational goals (Brittz & Harman, 2008).

Kenya Revenue Authority (KRA) was constituted as the agency in charge of collecting tax revenue on behalf of the GoK in 1996. As such, its performance directly affects the amount of funds at the disposal of the national government to finance development projects as well as bankroll its daily operations. Consequently, the performance of KRA hinges on its ability to leverage its differentiation capabilities, to which its knowledge management cache belongs, to its value propositions (Wanjau, 2014). In its 6th corporate plan of 2015 – 2018, KRA identified four strategic priorities: Improving income preparation by expanding the income base, upgrading consistence and fighting tax avoidance and extortion utilizing knowledge and hazard based forward looking implementation, Strengthening income authoritative limit and upgrading straightforwardness and decency through hierarchical change and business process advancement. Making a staff foundation that is proficient, gracious, open and master dynamic in taking care of client issues and empowering business by utilizing on innovation to accomplish full electronic client administration and upgrade operational effectiveness and administration conveyance in
accordance with best practice, to accomplish high consumer loyalty levels. The accomplishment of the organized targets set by the expense gathering office to a great extent relies upon its capacity to incorporate information, data and involvement with the distinctive levels of the association (Omollo, 2014).

Green (2010) comprehends that connecting information administration system to operations techniques of an organization influences its yield. From the discoveries of his investigation, paralleling the two prompts the coveted efficiencies and viability. Chilton (2012) underscored the linkage of the way in which associations work as far as anyone is concerned administration hones. Tiyan (2013) led an examination on learning administration as a focused technique among flight preparing organizations in Kenya. He found that information administration can limit vulnerabilities related with an unstable domain and that it could improve intensity. Mosoti (2010) in his investigation on KM in Kenya discovered that few examinations done have proposed Knowledge Management systems and models to enable associations to enhance their execution and to increase upper hand. Every one of these models and systems demand two sorts of learning: express information and verifiable information. Factual evidence from previous inquests into knowledge management reveal that investment in KM is infinite and the knowledge acquires value from continual use hence improved performance of an organization. It is also a fact that knowledge acquires negative value if it’s not used and corrodes expected performance. Institutional knowledge hinders access to knowledge really needed to improve performance.

A survey of past investigations done show that most focused on; information administration and entity reengineering, learning administration and innovation, execution of learning administration and the impact of learning administration on upper hand. Subsequently, there is a glaring hole on the part information administration plays on the execution of not-for-profit
making associations, for example, government organizations and NGOs. This investigation will expect to address this learning role by noting the accompanying examination question; what is the impact of knowledge management on the performance of the Kenya Revenue Authority?

1.3 Research Objective

The objective of this study was to determine the extent to which knowledge management has had an effect on the performance of KRA.

1.3.1 Specific Objectives

Specific objectives include;

1. To determine the effects of knowledge management on performance at the Kenya Revenue Authority.

2. To find the knowledge management enablers affecting performance at the Kenya Revenue Authority.

3. To determine the effectiveness of the measures taken by the Kenya Revenue Authority to manage the knowledge and improve its performance.

1.3.2 Research Questions

The study aimed to answer the following research questions;

1. What are the effects of knowledge management on performance at the Kenya Revenue Authority?

2. What are the knowledge management enablers affecting performance at the Kenya Revenue Authority?
3. What is the effectiveness of the measures taken by the Kenya Revenue Authority to manage the knowledge and improve its performance?

1.4 Significance of the study

This study is gainful to students and instructors in the strategic management sphere and corporate strategy formulators when they employ effective KM in their organization settings especially in varying approaches related to the use of effective KM strategies. By comprehending the needs of the organization and benefits of communication with employees, the managers be assured of a competitive advantage through improved performance. This research also provides recommendations on how to evaluate the efficiency of the operations of an organization in accordance to KM.

The study results is a key addition to the body of knowledge with regard to the research conducted on KM. Researchers and students who are inclined to delve into the issues relating to KM will be able to benefit from the deductions of the study report. Corporate organizations which have strategic interests in the KM area now have access to immense volumes of data and information which will come in handy in decision making. Lastly, KRA itself is able to benefit from the proposed areas of improvement on the KM framework process.

1.5 Scope of the Study

The research focused on the effect of knowledge management on the operations the Kenya Revenue Authority from the FY 2015/2016 to the current period. This institution was chosen because the researcher is familiar to the organization and the number of significant strategic initiatives undertaken by the agency in recent years. The sample of the members of staff based at the headquarters who are involved in the operations of the authority were the core source of
information required by the study. Descriptive research design was used with the case study method being the particular method applied. Case study is an approach of conducting a study that entails an in-depth investigation into a contemporary fad within its actual existence using multiple sources of evidence. Content analysis was adopted in the case study inquest, as it is equipped with the capability to technically address an eventuality where there are arrays of variables than data points.

1.6 Limitations of the Study

Lack of prior research data on the topic as it is a new initiative by KRA. The organization, since its inception, has never faced such a high revenue collection target as the one set by treasury for its 2016/2017 FY. The dynamism of the economy has seen the sprouting of new challenges that have not been previously researched. As a result, there is little of previously compiled data that the researcher will refer to on strategic responses in relation to the agency. Despite this limitation, the Research and Knowledge Management Department within the authority regularly conducts studies on the agency and will avail data to the researcher upon request.

Access to key individuals with the strategy formulation and implementation oversight responsibilities with appropriate information was a challenge owing to their busy schedule. This comes about as a result of the individuals with relevant information being out of office most of the time on official duty while accomplishing the equally important tasks within the authority. Financial constraints that will require purchase of research material and costs of logistics due to the researcher’s limited resources. Hence, it may affect the research in terms of the quality of recorded information and the organization of the data collected.
1.7 Organization of the Study

This project is constituted as follows: Chapter one provides the research background, research objectives, significance of the study, scope, and the limitations encountered in the course of the study. Chapter two offers literature review on the existent knowledge management theories, strategies and a conceptual framework. Chapter three addresses the methodology employed in the study. Chapter four offers the results and findings while lastly, chapter five addresses discussions, conclusions and recommendations.
CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

This chapter outlines the theoretical framework anchoring knowledge management strategy. It establishes the relationship between the concept being studied and the related theories. It examines the typologies of knowledge management strategies and their theoretical connection with operations of an organization.

2.2 Theoretical Review

Knowledge management demands investment of vast amounts of resources into efficient handling of information and resources within a commercial organization. This is the reason why researchers in the organizational sciences field have always ventured into studies on how organizations can capture, distribute, and effectively use knowledge.

2.2.1 Knowledge Management Theory

The approach of Knowledge Management (KM) as a hypothesis showed up in 1975 (Serenko and Bontis, 2004). Virron (2010) characterizes learning as either being covered or unmodified, and as either being diffused or undiffused, inside an association. Present day researchers term learning which can be right away transferred, for example, money related information, and the expression "unmodified" term learning, for example, encounter that can't be effortlessly exchanged. On the other hand, diffused is information that can be easily shared, though "undiffused" is learning that is imparted to trouble. Stuart (2002) indicates out that confidence this hypothesis, numerous associations are creating worry over hierarchical information and its utilization to make and produce quality items, profit quality administrations, and get the best out of the effectiveness of their inner operations and henceforth, by and large enhance their
exhibitions. The way that learning is an organization's advantage is never again situated in its capacity to store and benefit them, yet in the administration of its utilization in a dynamic information period.

Over a long stretch, researchers in this field have deciphered that learning existing in mastery and capability shape, is the association's key resource and that its quality and accessibility influence all parts of the organization (Fuller, 2012). An ever increasing number of administrators, chiefs and experts understand that in present day associations, all important work is focused on information concentrated exercises and that the association's prosperity is specifically identified with the quality and pertinence of these exercises, especially through learning laborers' mastery and ability to utilize that aptitude to the upside of the association. The knowledge management hypothesis recommends that the test to deal with the learning resources of the association presents another business logic, learning administration, which goes for utilizing a learning laborer's actual learning making potential. Learning administration is tied in with associating individuals to individuals and individuals to data to make the coveted gainful condition that gives the stage to ideal execution (Dalkir, 2013).

This theory’s relevance to the conceptual model of this study is entrenched in its insistence that knowledge acquired derives its value from continual use to improve the overall performance of the organization. The flow of information is so rapid in that knowledge is quickly rendered redundant if not used at the appropriate time. Hence, KM becomes a negative addition to the organization in the case where knowledge acquired is not utilized and the enablers morph into hindrances as far as the performance of the organization is concerned.
This theory underscores the notion that knowledge management diverts decisions on developing, compiling, updating and justifying new knowledge. It provides an organization the ability to align its important asset, the knowledge of its employees. The major contribution of this theory to this study will be its direction on knowledge management initiatives as it uses knowhow to bolster organizational innovation, productivity responsiveness and competency and in the long run influences organizational performance. It recognizes that knowledge management is a rapidly changing process that manages all internal and external information to give rise to a competitive advantage that is connected to core business objectives and goals.
2.2.2 Theory of Performance

The theory of performance is a conventional theory that proposes six foundational ideologies to come up with a modality that can be resourceful to shed light on performance as well as performance improvements. A performer can be an individual or a group of people pulling their efforts together (Bell, 2008). One of the popular proponents of the theory is Richard Schechner. He advocates that ‘Performativity’ as a concept is closely related to postmodernism. The postmodern view does not see the idea of ‘performance’ as intrinsically artistic or theatrical, but as something that pervades the fabric of the social, political and material world. Developing performance is a long extensive exercise, and level of yield is specific to the region of operation. Measures of execution depend totally on the following areas: setting, level of learning, levels of abilities, level of character, individual factors, and settled elements. Three measurements are proposed for viable execution changes. These include an entertainer's attitude, drenching in an improving domain, and engagement in intelligent practice (Roach, 2007).

Gottschalk (2005) affirms that this theory is applicable for educative purposes in lectures, trainings, and other situations that are normally linked with learning. In abnormal circumstances, the theory of performance supports knowledge uptake in a manner usually understood as learning environments. Such contexts include academic lecturing, self-actualization, departments, academic committees, professional research collectives, universities. In the perspective of organizational learning, the theory props up learning by entities through the notion of observing the standards of output of the organization.

It emphasizes that as people are empowered skill wise through training, they emulate the trademark of the expert group while amplifying their own particular uniqueness. As an
organization develops, it creates its mission, its way working together, and its uniqueness. It comprehends that abilities portray particular endeavors that are utilized by people, gatherings, or associations in different sorts of gainful undertakings (Nickerson, 2004). Its significance to this investigation is its request that information involves certainties, new thoughts, ideas, proposed thinking methodologies, or positions gained by a man or gathering through understanding or learning. In the modern corporate governance structures, performance is knowledge driven and heavily reliant on KM enablers that give direction on which measures have to be taken to manage knowledge and steer performance towards the desired heights. As such, the theory of performance and its mantra are greatly entrenched in the conceptual framework of this study.

2.2.3 Competence Theory

The competence theory attempts to project a logical explanation on how to maintain competitive advantage and a formidable framework in strategy formulation and implementation. In addition, the competence issue, described by the competence-based approach, morphed into a theoretical perspective diverse from the resource-based approach, but the latter can be termed as the originator of the former (Heene, 2012). While according management theory a framework of high relevance so as to shed light on the anchors of corporate success, the contributions to entity theory are yet to be analyzed in a comprehensive manner.

Knudsen (2013) discusses that organizational capabilities originate from individual capabilities, although not summing up the simple sum of individual capabilities, because in addition to individual capabilities, the manner in which they are connected affects them. An entity’s competency resembles a social identity and is enshrined in the company structure. Competence remains the sole business input that contains the above-mentioned characteristics, is
the reason why it is considered as the most important resource. Competence is economic in nature, upon which the sharing of the other scarce resources is based, but which itself cannot be translocated or measured reliably. Sanchez (2008) observes that competence is the ability of the organization to take advantage as well as to identify and expand its production capabilities. The capabilities of the firm rely especially on the skillset of the leader and eventually of the shareholders.

The rarity of competence is a view of primary essentialness, because it is the eventual reason why firms fail. The knowledge mentioned in the competence theory can only be obtained through learning by doing and cannot be transferred; consequently, the knowledge of the firm is identified by implicit knowledge (Heene, 2012). The implicit knowledge is the strategic tool — and here is the connection to the resource-based theory — that makes attaining the permanent rents possible. It gives more emphasis to learning-by-doing, as the source of internal growth. Emphasizing learning and growth means, that — contrary to static and equilibrium-based approaches — the individual itself is developing. Due to the individual and situation-specific nature of knowledge, not every activity inside the organization can be contracted (Berger, 2012).

2.3 Empirical Literature
Dynamic developments in the aggressive business world has brought out the key role of managing knowledge in the modern 21st century. Knowledge management (KM) has undergone a natural evolution over the first years of the twenty-first century, and a trending topic in numerous business convergences. The ability to handle knowledge has grown increasingly essential in today’s knowledge environment. The monumental task of effective and competitive steering of entities becomes essential, and knowledge management, if understood and deployed correctly,
develops into a useful tool for business reengineering as well as the key of competitive advantage.

Knowledge management avails an entity the capability to attain insight and understanding derived from its own experience and procedures. A key concern that has emerged related to knowledge management is the means of accomplishing it successfully. Hence, it is regarded as essential to singling out the factors that affect the success of knowledge management undertakings. Knowledge management facilitators are the means via which the organization to develop its knowledge and also catalyze the development of knowledge within the organization as well as the sharing and safeguarding of it. They are also the key building blocks in the upgrading of the effectiveness of activities relative to knowledge management. Enabler factors need to be straightforward in an organization, because not only they create knowledge but they also propel people to share their knowledge and experiences with others.

2.3.1 Types of Knowledge
Virron (2010) understands that varying versions of knowledge can be present, and thereby being able to tell apart between various ranges of knowledge, is an essential step for knowledge management (KM). It should be fairly evident that the knowledge captured in a document would need to be managed (i.e. stored, retrieved, shared, changed, etc.) in a totally different way than that gathered over the years by an expert craftsman. Within business and KM, two types of knowledge are usually defined, namely explicit and tacit knowledge. The former refers to codified knowledge, such as that found in documents, while the latter refers to non-codified and often personal/experience-based knowledge.
There exists a wide array of knowledge such as facts, skill sets, procedural knowledge etc. Normally, it is portrayed as a knowledge hierarchy that moves from data to information to knowledge to wisdom or intelligence. Explicit knowledge is one that can be readily adopted. It is transmutability to others is fluent. Most forms of explicit knowledge can be stored in certain media. It is the norm that the knowledge possess or makes it explicit by means of a verbal statement. Someone has explicit knowledge of something if a statement of it can be elicited from him by suitable enquiry or prompting.

Tacit knowledge, a key idea in authoritative knowledge management, is comprehended as subjective, casual and disguised. It is identified with our social and physical encounters, our psychological capacities, substantial aptitudes and mental and physical recognitions (Butsh, 2008). It is more individual, experiential, setting particular and difficult to formalize. Unsaid information gets exemplified in individuals by gaining for a fact, bits of knowledge, heuristic systems and so on and as per numerous researchers it is hard to express and classify in a way so it could end up noticeably transferable. Others close some implied information is difficult to pass on because of its extraordinary stickiness, yet most unsaid learning is transferable. At an authoritative level, inferred information is available in a person as well as accessible in procedures, culture and qualities. Inferred learning isn't anything but difficult to total or spread. It typifies information that makes economical upper hand to some extent through advancement (Zappavigna, 2013).

**2.3.2 Knowledge Management Enablers**

Knowledge management is an impetus that is essential for achievement or failure in attaining organizational goals. Knowledge management is a current fad however also a convoluted process with divergent elements dictating its execution. Such factors, likewise alluded to as knowledge
management empowering agents, should be clear in an element, since do they create learning as well as trigger individuals to transmit their insight and experiences with others (Coakes, 2003). Nowadays, the core focal point of differing points of view is to single out an appropriate knowledge management framework and deal with its insight effectively. An extensive variety of achievement factors for knowledge management deployment usage have been distinguished in the studies over a length of time. A pioneering investigation of knowledge management basic elements was built up in 1997. It portrayed seven fundamental achievement factors, including a solid connect to business acumen, a coherent vision and engineering, information authority, learning making and sharing society, ceaseless taking in, a well - created innovation foundation and efficient authoritative learning forms.

Collins (2010) undertook an investigation to investigate the repercussions of 31 knowledge management endeavors in 24 organizations, with the point of deciding the variables related with the viability. The outcome recognized 18 fruitful tasks with eight achievement factors. These components were connecting learning administration to financial execution or industry esteem, a reasonable reason and dialect, a standard and adaptable information structure, numerous channels for information exchange, culture, specialized and hierarchical framework, change in motivational practices, and senior administration bolster. Likewise, the study brought up new variables, for example, individuals, process and innovation ought to be thought about in knowledge management execution, centering for the most part in individuals and afterward following procedure and innovation (Berger, 2015).
Similarly, another study undertaken by Collins (2010) recommended a more broader rundown of progress factors for the usage of knowledge management. This rundown included authority, execution estimation, hierarchical approach, learning sharing and securing, data frameworks structure, and benchmarking and preparing. Lord (2009) made a four-column model to demonstrate the significance of various variables for guaranteeing effective execution of learning administration activities. The four columns were initiative, association, innovation and learning. Likewise, Wilde (2011) built up a theoretical system for information administration in which the four columns were association, innovation, initiative, and learning.

Table 2.1 Knowledge Collection and Distribution

<table>
<thead>
<tr>
<th>KNOWLEDGE MANAGEMENT PROCESS</th>
<th>CRITICAL POINTS OF KNOWLEDGE MANAGEMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Knowledge developing knowledge vacuum is not recognized</td>
<td>(internal sources) lack of dreaming</td>
</tr>
<tr>
<td>2. Knowledge attainment early recognition of external elements</td>
<td>(external sources) lack of integration and utilization</td>
</tr>
<tr>
<td>3. Knowledge retainment highly rating of white-collar employees</td>
<td>sharing patented knowledge with competitors</td>
</tr>
<tr>
<td>4. Knowledge earmarking selecting the best experience</td>
<td>recognizing values</td>
</tr>
<tr>
<td>5. Knowledge distribution jealousy and egoism on the senders’ side</td>
<td>the receivers’ refusal</td>
</tr>
<tr>
<td>6. Knowledge transfer selection of effective channels</td>
<td>selection of effective methods</td>
</tr>
<tr>
<td>7. Knowledge reception finding the searching field</td>
<td>recognizing important knowledge</td>
</tr>
</tbody>
</table>

Source: Szakaly (2015)

2.4 Knowledge Management Techniques and Tools

Bionyi (2017) acknowledges that a wide array of tools are at the disposal to prop the mechanisms and processes of knowledge management. They include means of accessing knowledge, which avail explicit knowledge that can be transmitted and layered throughout the entity. There are also
tools for language mapping which are intended to prop presentation of information and decision making. KM tools also comprise this category as they enable users to categorize knowledge by groups that represent the organizational knowledge base.

Table 2.2: Knowledge Management Tools and Techniques

<table>
<thead>
<tr>
<th>Techniques and Tools</th>
<th>Description</th>
<th>Unique selling point</th>
</tr>
</thead>
<tbody>
<tr>
<td>Case study</td>
<td>Narrative recording of a project’s progress and outcomes.</td>
<td>Share experiences with others.</td>
</tr>
<tr>
<td>Rapid evidence review</td>
<td>A systematic review of research and other evidence producing an overview of the knowledge base in a particular area.</td>
<td>An evidence baseline to enable new projects to build on what has gone on before.</td>
</tr>
<tr>
<td>Knowledge banks (web databases)</td>
<td>Repositories of stored knowledge (research/evidence/best practice), captured through various tools and techniques, and shared via websites and toolkits.</td>
<td>Mass collection of accumulated knowledge in a specific area at your fingertips.</td>
</tr>
</tbody>
</table>

Source: Leask and Rathod (2008)

2.5 Knowledge Management Strategies

Based on theoretical results several practical models have been developed and are under utility by numerous organizations globally. Studies conducted on the phenomenon classify knowledge management strategies based on how the organization places emphasis on knowledge storage, protection, exploitation and identification. Reputable scholars in the field classify knowledge
management strategies into four; codification, tacitness, focused and unfocussed (Meir, 2009). Tacitness strategy is geared at attempting to restrict the knowledge an organization has by making it exclusive. Focused strategy on the other hand regulates how knowledge is institutionalized through providing a means of balancing the intensity of knowledge flow versus its inexactness. The unfocussed strategy does not distinguish between value adding knowledge to a firm’s capabilities nor did the way it is systematized (Milton, 2014).

Green (2010) understands that other scholars identify and categorize knowledge management strategies based on the whether the organization places emphasis on knowledge creation or use or both. He suggests four strategies; loner, exploiter, explorers and innovators. Loners are highly ineffective. They invest heavily in research and development yet their turnover of technologies is low. Loners tend to have low knowledge sharing practices. Exploiters are highly efficient in making use of the little knowledge in their possession. Chilton, 2013) affirms that this assists them to enhance their competitive positions despite low investments in research and development. Explorers meanwhile are extremely good in generating new knowledge that can transform a firm’s strategy. Innovators combine the best qualities of explorers and exploiters. They generate transformational knowledge at a high rate and place emphasis in learning from within and outside the organization.

The afore discussed knowledge management strategy typologies focus on; where the organization gets its knowledge from, how the knowledge in the organization is shared through converting knowledge, the focus of knowledge activities, the speed and the breadth of learning (Meir, 2009). They concentrate more on particular dimensions without due regard to challenges that may inhibit their eventual realization. To address the shortcomings, knowledge strategy is anchored on wider dimensions. The dimensions consist of the extent of the concept of
knowledge management and consistency between knowledge management apparatus and support mechanisms (Garlicks, 2011).

2.6 Knowledge Management Strategy and Performance of an Organization
The 21st century business entities are portrayed by a persistent procedure of change, circulation, blending and consolidating unequivocal and implicit learning. Tyron (2016) underscores that it is helpful to take note of that the two sorts of information are tweaked at the workers' level, as well as in the entity; the circumstance of the two sorts of learning is as per the following: in greater part, the express learning possessed by organizations appears as advancements, creations, licenses, licenses, licenses acts, industrial facility marks, trademarks, starting point names, generation rules, administration rules, consultancy standards. Du Plessis (2006) underpins this perspective by expressing that general learning held by the association can be transmitted, leased or sold just when there is an immediate contact between the representatives speaking to the two substances that can be transmitted just through direct unmediated experience.

An organization that engages in the generation of new knowledge controls its destiny and through knowledge sharing the organization solidifies its presence by incorporating experiences into its corporate memory. The shape the organization takes in terms of its design and the way it operates must reflect the organization’s knowledge. This means that knowledge management strategies adopted can reflect the sort of changes an organization adopts. A considered argument can thus be advanced that passive knowledge management strategy can only be associated at most with evolutionary changes. The proactive strategy on the extreme can be associated with revolutionary changes.
2.8 Summary of the Knowledge Gaps

The studies on knowledge management strategy at the Kenya Revenue Authority previously confined themselves to case studies and in some cases just a sample of the population. This research is aimed to extend the findings further by examining the impact of knowledge management strategy on the entire organization. While locally studies have been done on knowledge management, knowledge management strategy studies have mostly been done outside the country (Gondi, 2013). This provides an opportunity to develop theory by examining the impact of a country context. A country context provides a platform for cultural differences that have a huge influence on organizations. Culture is a determinant of knowledge management practices success. A positive and supportive culture will yield success for knowledge management practices (Mwangi, 2013).
<table>
<thead>
<tr>
<th>S/No</th>
<th>Author</th>
<th>Study</th>
<th>Findings</th>
<th>Research Gap</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Wachira, J</td>
<td>Deployment of Knowledge Management within the Steel Manufacturing Industry in Kenya</td>
<td>Knowledge transfer on technical knowhow is essential for continuity and competitiveness.</td>
<td>There is no clarity on the types of knowledge existent in the organization.</td>
</tr>
<tr>
<td>2</td>
<td>Gathua, T</td>
<td>Knowledge Management Practices of Selected Non-Profit Organizations in the Health Sector</td>
<td>Knowledge management enables retention of skills and expertise.</td>
<td>Focus was mainly on the skillset of the staff and how intra-training is enhanced through knowledge management.</td>
</tr>
<tr>
<td>3</td>
<td>Gondi, E</td>
<td>Challenges of Knowledge Management at the Kenya Revenue Authority</td>
<td>Knowledge management is a new idea in the organization and will take time to entrench.</td>
<td>The new corporate plan of the organization prioritizes knowledge management and the impact on performance is not researched yet.</td>
</tr>
<tr>
<td>4</td>
<td>Mwangi, J</td>
<td>Knowledge Management and Performance at Kenya Ports Authority</td>
<td>Tacit knowledge is absent from the knowledge cache of the organization.</td>
<td>The overall impact of knowledge management on performance of the organization not studied.</td>
</tr>
<tr>
<td>5</td>
<td>Maseki, C</td>
<td>Knowledge Management and Performance of Commercial Banks in Kenya</td>
<td>Competitive advantage is attained through efficient knowledge management.</td>
<td>Core focus on competitive advantage hence the study not really helpful for non-profit making organization.</td>
</tr>
</tbody>
</table>

Table 2.3: Related Studies, Findings and Research Gaps
2.8 Conceptual Framework

Figure 2.2 Conceptual Framework

Independent Variables

Knowledge Management at KRA

- People
- Innovation

Knowledge Management Enablers

- Knowledge leadership
- Business imperative
- Technology infrastructure
- Compelling vision
- Knowledge creating
- Continuous learning

Measures Taken to Manage Knowledge

- Knowledge management department
- Knowledge portal
- Knowledge Management Strategies

Dependent Variables

Performance of KRA

- Revenue Targets met
- Taxpayers are satisfied with Service
- Effective Consultation and Communication within KRA

Source: Author (2017)
CHAPTER THREE: RESEARCH METHODOLOGY

3.1 Introduction

This chapter presents a description of the methods and procedures that were used to carry out the research. The research design is discussed with emphasis laid on identifying, defining and justifying the specific research design to be utilized in the study. The chapter includes the research design, population of the study and the sampling design, where the researcher discussed the sample size and sampling technique. The chapter then moves to describe data collection, research procedures and data analysis methods and procedures.

3.2 Research Design

The research problem was diagnosed through the use of descriptive research design. It entails either pointing out the characteristics of a phenomenon or sourcing for possible correlations between two or more phenomena. In each case, descriptive research looks at a situation as it is. It rarely involves altering the situation under study, nor is it trained towards determining the cause-and-effect relationships. Strategies encompass sampling, undertaking observations, questioning morphs into a different form when we need them to yield quantitative data (Cresswell, 2012). According to Laurel (2003), descriptive survey design also comprises observation studies, correlation studies, developmental plans, and survey research. These approaches produce quantitative information that can be simplified using statistical analyses.

The key points of interest of sending review outlines to gather essential crude information from respondents are the capacity to endure extensive example sizes' generalizability of results; ability to recognize minute contrasts between fluctuating specimens gatherings; simplicity of controlling and bringing down inquiries and answers; expanded capacities of conveying progressed
measurable investigation; and capacities of getting to dormant variables and connections. As
opposed to this, the principle fixing of review inquire about outlines have an inclination of
concentrating on potential difficulties of creating precise overview instruments; irregularities in
develop and scale estimations of components; and points of confinement to the profundity of the
information structures. Also, analysts don't have control over broad time allotments and likely
low reaction rates, among different issues. The analyst comprehends that in spite of the fact that
there exists few disservices of this technique, it is the most ideal as it empowers an investigation
of the connection between information administration and authoritative execution. The free
factor is learning administration while the needy variable is hierarchical execution.

3.3 Empirical model

Empirical evidence was utilized in this study as the data and information obtained through
assumptions over the impact of knowledge management on the performance of KRA, observing
the collected data and experimenting to prove or disprove the overall performance of the
organization is affected by the knowledge management phenomena.

3.4 Target Population

The population is the basis from which the sample for the study is derived Cresswell (2012). The
population of interest for the study consisted of members of staff of Kenya Revenue Authority
based at the headquarters in Nairobi County, who currently total 1,200. This category of
respondents is characterized by experience of working for the organization which is subject to
the study and have firsthand experience of the knowledge management initiatives at the
authority.
Table 3.1 Target Population

<table>
<thead>
<tr>
<th>Category</th>
<th>Target Population</th>
<th>Percentage Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff at Headquarters</td>
<td>1200</td>
<td>100</td>
</tr>
</tbody>
</table>

Source (KRA, 2017)

3.5 Sample Size and Sampling Procedures

This section outlines how the sample size was selected for this study.

3.5.1 Sample Size

The social research formula is a good tool of determining the sample size (Mugenda and Mugenda, 2008). This study population is heterogeneous because the skills and responses of the staff may be different and thus it is important to use a statistical approach in determining the sample size. This project had a significant level of 95% at a margin of error of 5%. Thus the formula was:

\[ n_0 = \frac{Z^2pq}{e^2} \]

This formula is applicable when the population has not more than 1000 items. And, since this study has a population of less than 1000 the formula was adjusted to cater for the finite number of population being considered. The study population had 1,200 staff members at the headquarters. This formula was adjusted as:

\[ n = \frac{158}{1+(158/1200)} \]

\[ n = 120 \]
According to Cresswell (2012), a frame of sampling comprises of a list of people from which the researcher uses to obtain information about the study. The sampling frame embodies a set of elements from which a researcher can select a sample of the target population. Because a researcher rarely has direct access to the entire population of interest in social science research, a researcher must rely upon a sampling frame to represent all of the elements of the population of interest. Generally, sampling frames can be divided into two types, list and non-list. Examples of list frames include a list of registered voters in a town, residents listed in a local telephone directory, or a roster of students enrolled in a course. A set of information used to identify a sample population for statistical treatment. A sampling frame includes a numerical identifier for each individual, plus other identifying information about characteristics of the individuals, to aid in analysis and allow for division into further frames for more in-depth analysis.

The researcher used both stratified and random sampling techniques. First, the KRA staff at the headquarters were stratified into seven categories i.e. Domestic Taxes Department, Customs and Border Control Services Department, Marketing and Communication, Strategy and Knowledge Management, Investigations and Enforcement, Human Resource and Supply Chain Management. After the stratification, random sampling was used to pick a sample from each stratum. The adoption, of the sampling technique is to ensure fair and objective distribution of the population for better representation. The sample size for the study was 5% of the entire population of 1,200. According to Galletta(2013), a sample size of 5% is sufficient. In order to achieve objective

<table>
<thead>
<tr>
<th>Category</th>
<th>Sample size</th>
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<td>Staff at Headquarters</td>
<td>1200</td>
<td>120</td>
</tr>
</tbody>
</table>

Source (KRA, 2017)
representation of the entire population, the percentage of each sector to the entire population was calculated and be arrived at by randomly picking a definite number depending on the numerical strength of the sector to the population of the study.

3.6 Data Collection Methods

In data collection, the researcher should describe the major method(s) for collecting data from the subjects, Maxwell (2012). In this research, the data collection instruments are the questionnaires containing both open ended and close-ended questions. Questionnaires were preferred because they are efficient data collection instruments that give the respondents room to divulge much of their opinions pertaining to the researched problem. The questionnaires used the five Likert scale (from strongly agree to strongly disagree). The questionnaires were administered to the personnel who handle taxes in the sampled taxpayers. Secondary data to support the growth of compliance behavior in Kenya together with the trend were obtained from reports from the research and corporate affairs division of KRA. The questionnaires had an introductory letter introducing the researcher to the respondents and explaining the purpose of the research. Respondents were assured of strict confidentiality of the information they have shared with the researcher and that the information is strictly for research purposes. This was done in order to enhance the response rate.

3.7 Data Collection Procedures

Five respondents were pilot tested and the research questionnaire will be pilot tested to remove any obstacles. These respondents are among the KRA staff based at the headquarters. They were asked to change some variables to ensure ease of answering the questionnaire. The researcher then confirmed that the data answers the research query. The researcher then personally distributed the questionnaires and gave the respondents one week to fill and return
them. Where respondents are far away, the researcher sent the questionnaires via email. Once the one week lapsed, the researcher called or e-mailed the respondents in order to remind them of the due date. The researcher had to give the respondents a grace period of one more week in case they claimed they were busy with other tasks in their employment.

### 3.6.1 Operationalization and measurement of Variables

**Table 3.3 Operationalization and measurement of Variables**

<table>
<thead>
<tr>
<th>Variable</th>
<th>Type</th>
<th>Operationalization</th>
<th>Measurement</th>
<th>Hypothesized direction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Knowledge Management</td>
<td>Independent</td>
<td>Efficient transfer and adoption of knowledge = 1</td>
<td>Scale of 1-5</td>
<td>None</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Otherwise = 0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organization Performance</td>
<td>Dependent</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**3.7.1 Pilot Testing**

A pilot study was preliminary mock study that preceded the actual study. This mock study was important because it enabled the researcher to gauge if the instruments of data collection would work properly as expected. Mugenda and Mugenda (2003), cite that a relatively small sample of 10% of respondents is enough for a pilot study. Consequently, 8 respondents were selected randomly for the purpose of the pilot study. These respondents were among the top ranking managers at the KRA office in Nairobi Office. The pilot study was crucial since it helped the researcher to rephrase the questions that will not be understood and also pretest the questionnaire to rate if it would collect the desired results.
3.7.2 Validity of Instruments

This is the measure of the quality of data given instrument provides with respect to what it is expected to collect. This study will adopt content validity. By definition, content validity defined implies whether a given set of data can result into meaningful and useful inferences (Creswell, 2008). To improve the content validity of the data collection, instrument the study will seek the services of an expert in the field of strategic management. According to (Castillo, 2009), validity is the strength of qualitative research; it comes about when the knowledge desired is attained through descriptions that make possible an understanding of the meaning and enhance experience. Experts are crucial to a social research in that they give insights on how to frame the questions in a way that all respondents understand them in a similar manner.

3.7.3 Reliability of Instruments

Reliability of research instruments is the degree to which a given data collection instruments yields consistent results. The study used test and retest method in enhancing the reliability of the questionnaires. The questionnaire was pre-tested to the selected sample of the respondents. The selection of the pilot staff was done using purposive sampling. A Cronbach’s alpha was used where 0.7 serves as a cut-off point for assessing reliability for multi-item scales (Cronbach & Meehl, 1995). The reliability coefficients, Alpha, was calculated to check consistency of the scale. Cronbach’s Alpha coefficients can range from 0.0 to 1.0, and maybe interpreted as the percent of “true score” variance in a multiple item measure.

3.8 Data Analysis and Presentation

Once the questionnaires are collected, they were screened, coded and entered into SPSS and Microsoft Excel for data analysis. Appropriate descriptive statistics such as Frequencies, Central
tendencies (mean, median, mode), Measures of dispersion (Std. deviation, range, and variance) and linear regression will be used in analysis. The analysed data was presented in form of tables, charts, and graphs for ease of understanding and interpretation. The tables provided summarized results of the information obtained from the questionnaires. The results were summarized and a conclusion arrived at.

In addition, the researcher carried out a multiple regression analysis so as to determine the relationship between the dependent and independent. The regression equation

\[ Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon, \]

whereby:

- \( Y \) = Performance of KRA
- \( X_1 \) = Effects of knowledge management at KRA
- \( X_2 \) = Knowledge Management Enablers
- \( X_3 \) = Measures Taken to Manage Knowledge
- \( X_4 \) = Cronbach Alpha Coefficients
- \( \beta_1, \beta_2, \beta_3 \) = Regression Coefficients
- \( \varepsilon \) = Error Term

### 3.9 Operationalization of the Variables

<table>
<thead>
<tr>
<th>Objective</th>
<th>Independent Variable</th>
<th>Indicators</th>
<th>Scale</th>
<th>Tools of Analysis</th>
<th>Type of Analysis</th>
</tr>
</thead>
</table>
| To determine the effects of knowledge management at KRA | Effects of knowledge management at KRA | • People  
• Innovation | Nominal and Ordinal | Frequency distribution tables and percentages | Descriptive statistics |
| To identify the Knowledge Management | Knowledge Leadership | | Frequency | | |

Table 3.4 Operationalization of the Variables
### Enablers

<table>
<thead>
<tr>
<th>Knowledge Management Enablers at KRA</th>
<th>Enablers</th>
<th>Nominal and Ordinal distribution tables and percentages</th>
<th>Descriptive statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Business Imperative</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Continuous Learning</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Measures taken to enhance Knowledge Management</td>
<td>• Knowledge management portal</td>
<td>Nominal and Ordinal</td>
<td>Frequency distribution tables and percentages</td>
</tr>
<tr>
<td></td>
<td>• Knowledge management department</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3.10 Ethical Considerations

The study appreciates that it used information that may be the privilege of KRA. Bryan (2009) acknowledges that it is the responsibility of the researcher to identify any potential harm of the research to specific persons or to the general population. Thus, the study acknowledges that fact and cautions that the data to be obtained from the KRA was solely used for academic purposes. It is also ethically right to clarify that the findings may not necessarily be an indication of how well or worse the authority has been doing in terms of knowledge management. Having noted this, the study advises that use of the findings without expertise advice, is at peril of the user. The researcher observed high level of confidentiality and integrity throughout the fieldwork and afterwards. Further study treated the responses from the respondents with confidentiality it deserves. The researcher pledges that then data and information was be solely used for academic purpose.
3.11 Chapter Summary

This chapter has explained the study methodology that was adopted in carrying out this study. The study adopted a descriptive research design in assessing the relationship between knowledge management and organizational performance.
CHAPTER FOUR: DATA ANALYSIS, INTERPRETATION AND DISCUSSION

4.1 Introduction

This chapter comprises of the results and findings of the study about the data collected from the respondents who are employees of the Kenya Revenue Authority based at the headquarters. The first section presents the background information with regards to the respondents. The second section covers results on effects of knowledge management at the Kenya Revenue Authority. The third section looks at the effectiveness of the measures taken by the Kenya Revenue Authority to manage knowledge and improve its performance. A total of 120 questionnaires were issued out of which 90 were returned indicating 75% response rate.

Figure 4.1 Response Rate
4.2 Background of the Respondents

4.2.1 Gender Response Rate of Respondents

As seen in figure 4.2, majority of the respondents (65%) were male while the remaining 35% were female. This implied that indeed the Kenya Revenue Authority operates within the confines of the Kenyan constitution on the 30% gender representation.

Figure 4.2 Gender Response Rate of Respondents

![Frequency of Gender Responses](source: Research Data)

4.2.2 Age of the Respondents

As seen in the figure 4.3, 25% of the respondents were aged between 18-25 years, while 45% were aged between 26-35 years while the remaining 30% were aged between 36-45 years. This is an indication that KRA operates within the law regarding employment age in Kenya.
4.2.3 Level of Education of the Respondents

As shown in figure 4.4, majority of the respondents 64% were undergraduate degree holders as the remaining 14% were Master’s Degree holders while the remaining 22% were in the others categories which included certificate holders as well as diplomas. This was an indication that indeed most employees working for corporate organizations were highly qualified and therefore well suited to serve in their respective service industry.

Source: Research Data
4.2.4 Years of Work Experience of the Respondents

As shown in figure 4.5, majority of the respondents had less than 8 years of work experience. Specifically 28% of the respondents had worked between 2-4 years; 49% of the respondents had worked for 5-7 years. On the other hand, 13% had 8-10 years of work experience and above 10 years had 10%. This finding indeed affirms the findings on the age of the respondents, an indication that indeed most employees in corporate sector companies are fairly young.
4.2.5 Level of Awareness on Knowledge Creation, Sharing and Usage

Figure 4.6, presents a summary of the findings with regard to the level of awareness on knowledge management. As seen in the figure, majority of the employees have embraced creation, sharing and usage of knowledge, with functioning knowledge management department.
4.3 Effects of Knowledge Management at KRA

The study sought to establish how knowledge management, implemented by KRA, has affected the performance of employees in the organization.

4.3.1 Acquisition of Knowledge about Staff and Taxpayers

As seen in the table 4.1, majority of the respondents agree that KRA has set up processes for acquiring knowledge about staff and taxpayers with a mean of 4.12 and a coefficient of variation of 0.18. Additionally majority of the respondents agree that there is improvement in the ability of employees to solve problems better and liaise with taxpayers.
Table 4.1: Acquisition of Knowledge about Staff and Taxpayers

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly Agree</th>
<th>Agree</th>
<th>Uncertain</th>
<th>Disagree</th>
<th>Strongly Disagree</th>
<th>Mean</th>
<th>CV Var</th>
</tr>
</thead>
<tbody>
<tr>
<td>Knowledge management at KRA is people centered</td>
<td>84%</td>
<td>11%</td>
<td>2%</td>
<td>2%</td>
<td>1%</td>
<td>4.12</td>
<td>0.18</td>
</tr>
<tr>
<td>Knowledge management at KRA is technologically driven</td>
<td>88%</td>
<td>9%</td>
<td>2%</td>
<td>3%</td>
<td>2%</td>
<td>4.05</td>
<td>0.19</td>
</tr>
<tr>
<td>Knowledge management at KRA is a process</td>
<td>90%</td>
<td>5%</td>
<td>2%</td>
<td>2%</td>
<td>1%</td>
<td>4.25</td>
<td>0.16</td>
</tr>
</tbody>
</table>

4.3.2 Generation of New Knowledge from Existing Knowledge

In this section, the researcher sought to establish how generation of new knowledge from existing knowledge can bring about improved organizational performance.
Table 4.2 Generation of New Knowledge from Existing Knowledge

<table>
<thead>
<tr>
<th>Knowledge Acquisition</th>
<th>Responses</th>
<th>Percent</th>
<th>Percent of Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strongly Disagree</td>
<td>22</td>
<td>9.0%</td>
<td>72.3%</td>
</tr>
<tr>
<td>Disagree</td>
<td>46</td>
<td>17%</td>
<td>123.5%</td>
</tr>
<tr>
<td>Not Sure</td>
<td>65</td>
<td>41%</td>
<td>315.2%</td>
</tr>
<tr>
<td>Agree</td>
<td>72</td>
<td>29%</td>
<td>224.8%</td>
</tr>
<tr>
<td>Strongly agree</td>
<td>11</td>
<td>4%</td>
<td>44.3%</td>
</tr>
<tr>
<td>Total</td>
<td>90</td>
<td>100.0%</td>
<td>780.1%</td>
</tr>
</tbody>
</table>

Source: Research Data

From table 4.2, respondents (33%) agree on the importance of generation of new knowledge from existing knowledge. However, a larger number of the respondents (41%) is neutral or do not know about the generation of new knowledge from existing knowledge in the organization. This could indicate a knowledge gap within researched group.

The information was also plotted in a bar graph in the figure below.
The above graph shows that there is need to create awareness within the respondents leadership about knowledge generation from the existing body of knowledge because on average majority of the respondents were neutral on the role of knowledge generation in performance improvement.

Findings further indicate that (42.9%) the respondents have familiarity with processes for generation of new knowledge from existing knowledge. 28.6 % are not familiar with processes for acquiring new knowledge, while a further 28.6 % are neutral or do not know if such processes exist. Majority of the respondents disagreed (28.6%) with the statement that the organization has processes for generating new knowledge from existing knowledge. Another 28.6% were neutral or not sure.
4.3.3 Distribution of Knowledge throughout the Organization

In this section, the researcher sought to establish how knowledge is distributed throughout the organization.

Table 4.3 Distribution of knowledge throughout the organization

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
<th>Cumulative Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strongly Disagree</td>
<td>24</td>
<td>15.5</td>
<td>15.5</td>
<td>15.5</td>
</tr>
<tr>
<td>Disagree</td>
<td>22</td>
<td>15.5</td>
<td>15.5</td>
<td>31.0</td>
</tr>
<tr>
<td>Valid Neutral</td>
<td>44</td>
<td>69.0</td>
<td>69.0</td>
<td>100.0</td>
</tr>
<tr>
<td>Total</td>
<td>90</td>
<td>100.0</td>
<td>100.0</td>
<td></td>
</tr>
</tbody>
</table>

Source: Research data

Therefore, this indicates that a majority of employees in the organization are not fully utilizing knowledge resources to improve their performance in the organization.

On a different note of the 90 respondents, 42.9% indicate that the organizations has processes for generating new knowledge from the existing knowledge. 28.9% were neutral or not sure of this issue and the rest disagreed. However, regarding the questions of processes for transferring organizational knowledge to individuals and absorbing knowledge from individuals into the organization (29 %) disagreed to have them, while 29% agreed and while the rest of were not sure. Despite the fact that the organization has processes for storage/filing of information gathered (43%), research data shows that only 14% respondents agreed to having clear processes for integrating the different sources and types of knowledge.
4.3.4 Acquisition of Knowledge about Revenue Collection, Employee Management and Relations

In this research, the respondents confirmed that acquisition of knowledge about revenue collection, employee management and relations contributes a lot to the improvement of performance of KRA as shown in the table below.

Table 4.4 Acquisition of Knowledge about Revenue Collection, Employee Management and Relations

<table>
<thead>
<tr>
<th>Knowledge application</th>
<th>Responses</th>
<th>Percent of Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N</td>
<td>Percent</td>
</tr>
<tr>
<td>Disagree</td>
<td>14</td>
<td>22.4%</td>
</tr>
<tr>
<td>Not Sure</td>
<td>32</td>
<td>36.1%</td>
</tr>
<tr>
<td>Agree</td>
<td>25</td>
<td>32.0%</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>19</td>
<td>9.5%</td>
</tr>
<tr>
<td>Total</td>
<td>90</td>
<td>100.0%</td>
</tr>
</tbody>
</table>

Source: Research data
As table 4.4 shows, (44%) agree that acquisition of knowledge about revenue collection, employee management and relations improves the performance of the organization.

Despite knowledge being available, respondents (71.4%) are neutral or not sure to the processes of acquiring knowledge about revenue collection, employee management and relations. This could mean that the processes are not available within their sections within the organization. If available, they are not being utilized for the improvement of the performance of the organization. Only 14% of the respondents agree to availability of processes for acquisition of knowledge about revenue collection, employee management and relations. A majority of 57% of the respondents agree that knowledge is being used to new problems according to the research. Additionally 43% of the respondents agree that this knowledge is being used to improve efficiency in service delivery at the workplace.
4.3.5 Transfer of Organizational Knowledge to Individuals

On the same note, according to the research, KRA has designed its knowledge management processes to facilitate knowledge exchange from the organization to the individual employees as shown in the table below.

Table 4.5 Transfer of Organizational Knowledge to Individuals

<table>
<thead>
<tr>
<th>Valid</th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid percent</th>
<th>Cumulative Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disagree</td>
<td>23</td>
<td>28.8</td>
<td>28.8</td>
<td>28.8</td>
</tr>
<tr>
<td>Neutral</td>
<td>22</td>
<td>8.0</td>
<td>8.0</td>
<td>36.8</td>
</tr>
<tr>
<td>Strongly Agree</td>
<td>45</td>
<td>63.2</td>
<td>63.2</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>90</td>
<td>100.0</td>
<td>100.0</td>
<td></td>
</tr>
</tbody>
</table>

Source: Research Data

It can be seen from the table above that most respondents agreed with the fact that the authority designs processes to facilitate knowledge exchange across to individuals (63.2%).

In summary, due to the authority examining knowledge for mistakes; structure facilitating the transfer of new knowledge across structural boundaries; the organization having a standardized reward system for sharing knowledge; and designing processes to facilitate knowledge exchange across functional boundaries shows the majority of the respondents companies are utilizing the knowledge tools to improve their performance.
4.4 Impact of Knowledge Management Enablers on Performance

The study further sought to establish the impact of knowledge management enablers on the performance of employees at KRA. This section therefore looks at what the respondents had to say about how knowledge creation, sharing and usage has impacted performance at the authority.

4.4.1 Knowledge management leadership enables faster and better decision-making

As seen in the figure 4.9, majority of the respondents (70%) strongly agree that knowledge management leadership enables faster and better decision-making. Additionally 26 % agree, 2 % disagree, 1 % strongly disagrees while the remaining 1 % is uncertain about how knowledge management leadership enables faster and better decision-making.

Figure 4.9: Knowledge management leadership enables faster and better decision-making
4.4.2 Knowledge management enhances the business imperative of KRA

Figure 4.10 shows that 58 % of the respondents strongly agree, 30 % agree, while 5 % are uncertain on how knowledge management enhances the business imperative of the KRA. On the contrary, 4 % of the respondents disagree, while 3 % strongly disagree.

Figure 4.10: Knowledge management enhances the business imperative of KRA
4.4.3 Knowledge management is anchored on the technology infrastructure of KRA

Figure 4.11, reveals that indeed 70% of the respondents strongly agree 24% of the respondents agree, 2% of the respondents strongly disagree and 2% of the respondents disagree while 2% of the respondents are uncertain about how knowledge management is anchored on the technology infrastructure of KRA.

Figure 4.11: Knowledge management is anchored on the technology infrastructure of KRA

4.4.4 Knowledge management is enabled by compelling vision of the management at KRA

Figure 4.12 presents a summary of the findings concerning how knowledge management is enabled by compelling vision of the management at KRA. As seen in the figure, majority of the respondents (72%) agree that knowledge management is enabled by compelling vision of the management at KRA. Specifically 35% of the respondents strongly agree, 38% agree, 10% are
neutral, 10% disagree while 7% strongly disagree. These findings imply that indeed knowledge management is enhanced by compelling vision of the management at KRA.

**Figure 4.12: Knowledge management is enabled by compelling vision of the management at KRA**

![Knowledge management is enhanced by compelling vision of the management at KRA](image)

### 4.4.5 Knowledge creation is an enabler of knowledge management at KRA

As seen in figure 4.13, majority of the respondents (50%) strongly agree, 35% agree, 6% are neutral on how knowledge creation is an enabler of knowledge management at KRA. 5% disagree while 4% strongly disagree. This implies that indeed knowledge creation is an enabler of knowledge management at KRA.
Figure 4.13: Knowledge creation is an enabler of knowledge management at KRA

4.4.6 Continuous learning enables knowledge management

As seen in figure 4.14, majority of the respondents (85%), agreed that continuous learning enables knowledge management. Specifically 5% disagreed, 6% were neutral, as 35% agreed while 50% strongly agreed. This implies that with continuous learning, KRA will be able to enhance knowledge management and thus enhance performance of employees in the organization.
The regression model will be as follows:

\[ Y = C + BX \]

Where:

- \( Y \) = Performance of KRA
- \( X \) = Knowledge management

In order to test the relationship between knowledge management and performance of KRA, the following regression equation was used.

\[ Y_c = C + BXICT \]
As seen in table 4.7, the R2 of the regression was 0.633, this is an indication that the included explanatory variables were explained only 63.3 percent of how knowledge management influences performance at KRA. The remaining 36.7 percent was explained by other explanatory variables not included in the model.

**Table 4.7: Model Summary**

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of The Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.725</td>
<td>.633</td>
<td>.665</td>
<td>.8976</td>
</tr>
</tbody>
</table>

Predictors: (Constant),

**Table 4.8: Regression Results**

<table>
<thead>
<tr>
<th>Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>1</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable : Performance of KRA

The regression model was created to evaluate how organizational structure, organizational culture, skills, knowledge acquisition and conversion, knowledge application and protection affect the organizational performance. It assumes that there is a linear, or "straight line," relationship between the dependent variable and each predictor.

As shown from table 4.8 that the multiple regression model equation is expressed as:

\[ Y = 1.976 + 0.719 \text{ Knowledge management} \]
The model depicts increasing value of the $\beta$th predictor by 1 unit which increases the value of the dependent by $\beta_1 - \beta_5$ (Coefficients) units. Note that $b_0$ is the intercept, the model-predicted value of the dependent variable when the value of every predictor is equal to 0.

**Table 4.9: Correlation**

<table>
<thead>
<tr>
<th></th>
<th>Performance of KRA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N</td>
</tr>
<tr>
<td>Knowledge management</td>
<td>Pearson C.</td>
</tr>
<tr>
<td>adoption</td>
<td>.523</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
</tr>
<tr>
<td></td>
<td>.501</td>
</tr>
<tr>
<td></td>
<td>N</td>
</tr>
<tr>
<td></td>
<td>50</td>
</tr>
</tbody>
</table>

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed)

As seen in the table there is a significant positive relationship between knowledge management and performance of KRA (.497) at a significance level 0.05.

**4.5 Measures taken to Manage Knowledge and Sustainability of Knowledge Management**

Finally, the study sought to establish the measures taken to manage knowledge as well as sustainability of knowledge management and performance of KRA. The following subsection presents a summary of the findings about the respondents’ views on this subject matter.

**4.5.1 Knowledge Management is Sustainable in Future**

Figure 4.15 reveals that majority of the respondents agreed (78%), that the online tax system is sustainable in future. Specifically 45 % of the respondents strongly agree, 33 % agree, 11 % are uncertain. On the other hand, 7 % disagree, while 4 % strongly disagreed that the online tax system is sustainable in future.
4.5.2 Creation of Knowledge Management Department will Enhance Knowledge Creation, Sharing and Usage

Figure 4.16 further reveals that majority of the respondents agreed (75%), that creation of knowledge management department will enhance knowledge creation, sharing and usage. Specifically 38 % of the respondents strongly agree, 37 % agree, 6 % are uncertain. On the other hand 10 % disagree; while 9 % strongly disagreed that creation of knowledge management department will enhance knowledge creation, sharing and usage.
Figure 4.16: Creation of Knowledge Management Department will Enhance Knowledge Creation, Sharing and Usage

### 4.5.3 Knowledge Management Strategies facilitate Knowledge Creation, Sharing and Usage

As seen in figure 4.17, majority of the respondents agreed (80%), that knowledge management strategies facilitate knowledge creation, sharing, usage, and hence enhancing performance of KRA. Specifically 45 % of the respondents strongly agree, 35 % agree, 13 % are uncertain. On the other hand, 5 % disagree, while 2 % strongly disagreed that, knowledge management strategies facilitate knowledge creation, sharing, usage hence enhancing performance of KRA.
Figure 4.17: Knowledge Management Strategies facilitate Knowledge Creation, Sharing and Usage

Knowledge management strategies facilitate knowledge creation, sharing and usage

- Strongly Agree: 35%
- Agree: 45%
- Uncertain: 5%
- Disagree: 13%
- Strongly Disagree: 2%
CHAPTER FIVE: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter is made up of four sections, namely summary, discussion, conclusions, and recommendations following that order. The first section presents a summary of the study which includes the study objectives, methodology as well as the findings. The second subsequent section presents a discussion of the major findings of the study. The third section offers conclusions based on the specific objectives, with the help of the findings and results obtained in chapter four. The final sub-section presents the recommendations for improvement on the basis of the specific objectives. It also offers the recommendations for further studies.

5.2 Summary

The objective of this research was to find out the effect of knowledge management practices on the performance of the Kenya Revenue Authority. The study established that when asked to explain the term knowledge management, the respondents had vague to general idea of what the term means and could fully articulate what knowledge management entails. The study also established that these KRAis using knowledge management in its core functions to enhance performance of the agency.

The purpose of the study was to establish the relationship between knowledge management and performance of the Kenya Revenue Authority in Nairobi County, Kenya. The study was guided by the following research question: How has the adoption of knowledge management influenced performance of the Kenya Revenue Authority in Nairobi County, Kenya? In order to achieve this, the study adopted a survey research design in order to obtain the data that is necessary, which in essence facilitated the collection of the private data as a way of getting into the research
objectives. The total population of interest for the study consisted of employees of KRA based at the headquarters, who currently total just over 1,200. KRA employees are best suited for the study because of their first hand experience in light of the recent adoption of knowledge management by the organization. The study used both stratified and random sampling techniques to obtain a sample size of 120 respondents, out of which 90 responded. The collection of the private data was done using structured questionnaires that were pilot tested in order to ensure that there was reliability as well as validity. The coding of the data was done with the use of Microsoft Excel as well as SPSS in order to generate the descriptive statistics for instance frequencies and percentages.

Data analysis was done through descriptive, correlation and regression statistics. This included percentages, frequencies, correlation and regression tables. Data was presented in pictorial representation in the form of tables and figures. The tool that was used for analysis of data collected was Statistical Package for Social Sciences (SPSS).

The study revealed that, KRA has introduced knowledge management in its operations with a mean of 5.1 and a coefficient of variation of 0.21. The study further revealed that, majority of the respondents agree, that knowledge leadership enabled the establishment of knowledge management in the organization. It also reveals that knowledge management enabled the entrenchment of the business imperative at KRA. Also, knowledge management is anchored on the technology infrastructure of KRA and has improved knowledge sharing and usage while reducing lack of knowledge retention and transfer. Finally, continuous learning has enabled knowledge management entrenchment at KRA through easing of the adoption process and in the long run, improve performance. The study further revealed that indeed the adoption of
knowledge management has a positive relationship with performance of the organization. This implies that with the adoption of knowledge management strategies is likely to be enhanced.

The study further revealed that knowledge management is sustainable in future, as it will enhance knowledge creation, sharing and usage, which is sustainable. Additionally the improvements in technology will enhance sustainability of the knowledge management portal in future. Finally, employee awareness on knowledge management matters is likely to improve in future because of new technology hence enhancing sustainability of knowledge management structures.

5.3 Discussion

The study revealed that KRA has introduced knowledge management through creation of a knowledge management department and portal. The findings agree with Barnes (2002) who suggested that improving performance through knowledge management needs to have long-term reform efforts, that starts with strengthening the organization as well as management of the revenue agency, implementing robust knowledge sharing systems notwithstanding building capacity in core knowledge generating functions. Dalkir (2013) further argues that the technology issue for knowledge management enhancement in organizations is regarded to be variant in respect to the scope of the functionalities of the entities. There indeed appears to be a general acceptance that technology is likely to play a very essential role in knowledge management and as such most organizations have invested heavily in the recruitment for or developing their KM related information technology capabilities.

There exist a number of enablers, which have been used to enhance knowledge management. One such method has been through Knowledge Leadership. This has been established to have a number of effects on enhancing knowledge management, as it helps employees in charting the
best way forward, while limit opportunities for diversion from the intended outcome. Secondly, the other technique which has also been used to enhance knowledge management is through the provision of continuous learning employees. Other techniques include compelling vision, knowledge creation and focus on the business imperative.

The findings also affirm that indeed the past five years have seen the introduction of a number of other knowledge management enhancing initiatives such as inclusion in the current KRA corporate plan and establishment of communications channels, which have been well designed in a bid to allow for knowledge sharing via the application of the knowledge management portal. These endeavors have seen the expansion of knowledge creation and sharing of opportunities, which are available to all aspects of the organization. At the same time, usage of these KM enabling modes goes a long way to motivate organizations to introduce such innovative approaches that are well related to business issues that are best streamlined via electronics channels, for instance in the areas of authentication, clarification, as well as the treatment of knowledge sources.

Additionally the findings affirms further that such developments continually present the opportunity to develop new guidance for knowledge management in an organization, which takes into account both the wide range of new utility that are available to them, as well as the need to employ it in each instance with some consideration to consistency across all operations of the organization. These rapidly increasing pace of technological change is likely to have a significant impact, positive and also negative, direct and indirect, on knowledge management (Barnes, 2002). Information technology, which encompasses telecommunications as well as computerized systems, is likely to increase knowledge source substantiation capabilities, while at the same time affording employees a better experience in knowledge acquiring and usage. On the other hand, the human element is also affected by technological changes in different ways, given that it makes jobs more important for
some, while at the same time posing a threat to others. All the knowledge management systems including data bases need to be integrated and also have available the tools required to combat impediments to knowledge flow; facilitate knowledge sharing and business imperative requirements at the operational, managerial and internal control levels for the effective management of a modern knowledge management initiative (Dalkir, 2013).

The study further revealed that, majority of the respondents agree, that knowledge sharing through the KM portal reduces the access to knowledge process which saves on man-hour. It also reveals that using the KM portal reduces the knowledge source authentication process at KRA. The findings agree with Berger (2015), that the use of the system has resulted in a significant improvement in the access and sharing of knowledge for employees. Knowledge utilization is one of the key factors for objective attainment of organizations and links into corporate agenda on social wellbeing, poverty reduction and economic development of employees and their dependents. Kenya Revenue Authority is a mandatory element in the revenue collection function of the GoK and the knowledge management procedures applied to these functionalities significantly influence the role of national industry in international trade and their contribution to national economy.

The study further revealed that the KM portal and technology driven KM initiatives are sustainable in future as it will enhance knowledge creation, sharing and usage that is sustainable. Additionally the improvements in technology will enhance sustainability of KM systems in future. Similarly the costs of running the KM portal will reduce and hence its sustainability.

Finally, employee awareness on matters knowledge management is likely to improve in future as a result of new technology hence enhancing sustainability of the KM portal.
The findings affirm that indeed a higher rate of knowledge management helps the organization to attain the desired performance output with the same staff capacity but with improved efficiency. It means that a high response is likely result from a combination of the two; however, it can be assumed that the organization simply reacts to a higher than-expected knowledge creation, sharing and utility rate. Firstly, an increase in knowledge creation and sharing results from a higher probability of detection (Fuller, 2012). A reduction in the organizations investment on KM on the other hand results in the probability of detection back to its original level.

Finally the findings also agree with Mueni (2014) who argues that the real challenge is the use of technology to continuously promote KM uptake in organizations with a different culture, more so government institutions, ensuring at the same time that knowledge creation, sharing and usage becomes more efficient and transparent. As for Coakes (2003), he underlines the need to protect employee’s personal and KM data. In this respect, knowledge management administration must tackle the problem known as the “big brother syndrome”. For this reason, the critical success factors in a knowledge management system are – apart from top management support and internal staff training-, a performance-oriented system, user education and user-friendliness (usability). This usability, the lower cost of communication channels (internet), the function of electronic knowledge management processes and the increased participation of employees will create a conducive environment, which is predicted to satisfy both the organization’s management and the employees (Fuller, 2012).

5.4 Conclusion

The study further concludes that, majority of the respondents agree that knowledge sharing through the KM portal reduces the knowledge accessibility process which saves on man-hour. It
also concludes that using the KM portal reduces the knowledge transfer rate within KRA. Also on-line KM sharing process improves efficiency in transferring critical knowledge within KRA and has improved knowledge creating and sharing levels. It is less expensive to do on-line knowledge sharing than the traditional methods. Finally, knowledge management has helped KRA in improving performance while also helping KRA to control of the knowledge management process. The study further concludes that indeed knowledge management leveraged on technology has a positive relationship with organizational performance. This implies that with the adoption of knowledge management based on technology, performance is likely to be enhanced.

The study concludes that knowledge leadership is essential, as it will enhance knowledge management in the organization, which is sustainable. Additionally the improvements in quality of leadership will enhance sustainability of knowledge management initiatives in future. Similarly the costs of training on knowledge management incorporation into the daily operations of the organization will reduce and hence its sustainability. Finally, employee awareness on knowledge management is likely to improve in future because of easy access to facilities such as the knowledge management portal hence enhancing sustainability of knowledge management leadership qualities. In addition, the study concludes that indeed knowledge sharing through the knowledge management portal has helped in efficiency and improved performance.

5.5 Recommendations
The study acknowledges the role that knowledge management plays in enhancing organizational performance at KRA and recommends that Kenya Revenue Authority should sensitize the
employees on the KM systems it has in place and how they will be of advantage to them in terms of increasing their output levels. Given the positive response from the employees that they are willing to embrace knowledge creation, sharing and usage in the long term, there is need for Kenya Revenue Authority to keep on developing new systems and improving on the existing ones on a need to need basis. The new systems and improved existing ones will ensure that KM leveraged on technology is sustainable and thus the performance levels will improve.

5.6 Recommendations for Further Research

There is need to do a further study on the impact of knowledge management on the performance of KRA in Nairobi County and the reasons why such organizations are embracing knowledge management. There is also need to find out the reasons why some corporates are not willing to embrace the deployment of knowledge management in enhancing performance.
REFERENCES


Harrington, J (2007) Knowledge Management Excellence: The Art of Excelling in
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Kenya Revenue Authority 6th Corporate Plan (2017)


Ngulube, P. (2016) *Handbook of Research on Social, Cultural and Educational Considerations of Indigenous Knowledge in Developing Countries*. Connecticut: IGI


Omotayo, F. (2015) *Knowledge Management as an Important Tool in Organizational Management: A Review of Literature*. University of Nebraska: Lincoln


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Appendix I: Letter of Introduction

Dear Respondent,

I am postgraduate student of the Kenyatta University. I am carrying out a research study titled “KNOWLEDGE MANAGEMENT AND PERFORMANCE OF THE KENYA REVENUE AUTHORITY IN NAIROBI COUNTY, KENYA” and the aim of this questionnaire is to collect information related to this topic. You are therefore, kindly requested to respond to these questions as honest as possible. The researcher also pledges that the information given shall be treated with strict confidence. Furthermore, the information will be solely used for academic purpose.

However, your participation in this exercise is voluntary

Thank You,

Yours sincerely,

Signature………………………………….

Ngatia Debra Wanjiku
APPENDIX 1: QUESTIONNAIRE TO STAFF OF KRA AT HEADQUARTERS

Introduction

This questionnaire is designed for the sole purpose of gathering information on Knowledge Management and Performance at the Kenya Revenue Authority, Nairobi County. Kindly respond to the questionnaire honestly by ticking the most appropriate response as all responses will be treated with utmost confidentiality.

SECTION A: BIO DATA

1. Gender
   Male □
   Female □

2. Age □

3. Highest academic Qualification
   Secondary certificate □
   Diploma □
   Bachelor’s Degree □
   Master’s Degree □
   Other (specify)...............................................................

4. What level is your position at KRA?
   Managerial □
   Officer □

5. For how long have you worked for this organization?
   Less than 1 year □
   1-2 years □
   2-5 years □
   More than 5 years □
SECTION B

Objective One: Effects of Knowledge management at KRA

I) Kindly indicate the most appropriate response(s) concerning the effects of knowledge management at Kenya Revenue Authority.

1. Kindly indicate to what extent are the effects of knowledge management at KRA. Use the ten-point scale, where;
   0= very small extent, 10= very large extent

<table>
<thead>
<tr>
<th>No</th>
<th>Effects of Knowledge management at KRA</th>
<th>Extent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The authority has processes for acquiring knowledge about staff and taxpayers</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>The organization has processes for generating new knowledge from existing knowledge</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>The organization has processes for distributing knowledge throughout the organization</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>The organization has processes for acquiring knowledge about revenue collection, employee management and relations</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>The organization has processes for transferring organizational knowledge to individuals</td>
<td></td>
</tr>
</tbody>
</table>

2. Are there any other effects of knowledge management other than those listed above? If yes, please state

..............................................................................................................................................................
..............................................................................................................................................................
Objective Two: Knowledge Management Enablers at KRA

II) Kindly tick the most appropriate response(s) concerning the knowledge management enablers in the organization.

1. Kindly indicate to what extent the knowledge management enablers are prevalent in your organization. Use the ten-point scale, where;
   0= very small extent, 10= very large extent

<table>
<thead>
<tr>
<th>No</th>
<th>Knowledge Management Enablers</th>
<th>Extent</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>The authority’s has processes for using knowledge in development of new approaches to revenue collection</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>The authority has processes for using knowledge to solve new problems</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>The authority uses knowledge to improve efficiency</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>The authority uses knowledge to adjust strategic direction</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>The authority has processes to protect knowledge from inappropriate use inside the organization</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>The authority has processes to protect knowledge from inappropriate use outside the organization</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>The authority has extensive policies and procedures for protecting taxpayer and employee information</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>The authority values and protects knowledge embedded in individuals</td>
<td></td>
</tr>
</tbody>
</table>

Are there any other knowledge management enablers other than the ones listed above? If yes, please state…………………………………………………………………………………………
Objective Three: Measures taken by KRA to enhance knowledge management and improve performance

II) Kindly indicate the most appropriate response(s) concerning the effectiveness of the measures taken by KRA to enhance knowledge management and improve performance

1. Kindly indicate to what extent the measures taken by KRA to enhance knowledge management and improve performance have been effective. Use the ten-point scale, where;
   0 = very small extent, 10 = very large extent

<table>
<thead>
<tr>
<th>No</th>
<th>Effectiveness of the Measures taken by KRA to enhance Knowledge Management and Improve performance in the Organization</th>
<th>Extent</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Establishment of a Knowledge Management Department</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Adoption of a Knowledge Management portal</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Technology infrastructure and organizational knowledge processes</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Efforts of turning tacit knowledge into explicit knowledge</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Performance management goals</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Removal of Cultural Barriers</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>To what extent are you exposed to the measures taken by KRA to enhance knowledge management in the organization?</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>To what extent have the measures enhanced the performance of KRA?</td>
<td></td>
</tr>
</tbody>
</table>

Are there any other knowledge management enablers other than the ones listed above? If yes, please state…………………………………………………………………………………………

………………………………………………………………………………………………………

………………………………………………………………………………………………………

………………………………………………………………………………………………………

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## Appendix III: Budget Plan

**KNOWLEDGE MANAGEMENT AND PERFORMANCE AT THE KENYA REVENUE AUTHORITY**

**Budget (Kshs)**

<table>
<thead>
<tr>
<th>NO.</th>
<th>ITEM</th>
<th>AMOUNT (KSHS)</th>
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<tbody>
<tr>
<td>1</td>
<td>Proposal Writing</td>
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</tr>
<tr>
<td></td>
<td>i. Typing &amp; printing 45 pages @ 10/=</td>
<td>400.00</td>
</tr>
<tr>
<td></td>
<td>ii. Photocopying 6 copies @ 3/= per page and binding</td>
<td>500.00</td>
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<tr>
<td></td>
<td>iii. Miscellaneous</td>
<td>500.00</td>
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<tr>
<td></td>
<td><strong>Sub - Total</strong></td>
<td><strong>1,400.00</strong></td>
</tr>
<tr>
<td>2</td>
<td>Data Collection and Report Writing</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Data Collection and Analysis</td>
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</tr>
<tr>
<td></td>
<td>i. Typing &amp; Printing 5 pages of questionnaires @ 20/=</td>
<td>100.00</td>
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<tr>
<td></td>
<td>ii. Photocopying 307 copies @ 3/= per page</td>
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<tr>
<td></td>
<td>iii. Travelling expenses</td>
<td>5,000.00</td>
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<td></td>
<td>iv. Stationery and Computer data entry and analysis</td>
<td>4,000.00</td>
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<tr>
<td></td>
<td><strong>Sub-Total</strong></td>
<td><strong>13,700.00</strong></td>
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<tr>
<td></td>
<td>(b) Production &amp; Final Document</td>
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<td></td>
<td>i. Printing 70 pages @ 10/=</td>
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<td></td>
<td>ii. Photocopying 3 copies @ 3/=</td>
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<tr>
<td></td>
<td>iii. Binding 3 copies @ 200/= and Miscellaneous</td>
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<tr>
<td></td>
<td><strong>Sub-Total</strong></td>
<td><strong>2,900.00</strong></td>
</tr>
<tr>
<td></td>
<td><strong>GRAND TOTAL</strong></td>
<td><strong>18,000.00</strong></td>
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</table>
Appendix IV: Gantt chart

The Gantt chart below provides the duration of each task as per the research study project and specific study engagements.

<table>
<thead>
<tr>
<th>Task Name</th>
<th>Week 1-4</th>
<th>Week 5</th>
<th>Week 6</th>
<th>Week 7-8</th>
<th>Week 8-9</th>
<th>Week 10-11</th>
<th>Week 12</th>
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<td>Writing Proposal</td>
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<tr>
<td>Report Writing</td>
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</table>