

**CHANGE MANAGEMENT PRACTICES AND PERFORMANCE OF KENYA
REVENUE AUTHORITY IN NAIROBI CITY COUNTY, KENYA**

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**A RESEARCH PROJECT SUBMITTED TO THE SCHOOL OF BUSINESS,
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DECLARATION

I declare that this project is my own work and has never been presented anywhere or to any examination body. No part of this project should be reproduced without my authority or that of Kenyatta University

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Declaration by Supervisor

I confirm the work presented in this research project has been carried out under my supervision.

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DEDICATION

This paper is a dedication to my parents, Charles Kisilu and Tabitha Mule for the financial, emotional, and moral support accorded to me while undertaking this course. I also dedicate it to my children, Trevor Mwendwa, Ivy Mutanu and Richard Lekishion who challenged me to work hard and set the bar for them in their education journey. Last but not least I dedicate it to my dear friend Mercy Juma who walked with me through the hard times and urged me to forge forward even when I didn't have the will to. I am forever grateful.

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OPERATIONAL DEFINITION OF TERMS

| | |
|--------------------------------------|--|
| Change Management Practices: | The process through which Kenya Revenue Authority redesigns organizational activities to keep in pace with existing challenges and similarly meeting the needs of the clients and stakeholders |
| Leadership | The practice through which frontiers of change direct the organizational towards realizing the intended benefits of a change |
| Organizational communication- | The process of passing of information within the organization about an intended change process to create awareness and foster the levels of change acceptance amongst the affected parties |
| Organizational Performance | Refers to the efficiency and KRA's effectiveness in carrying out its primary function, which is the collection of taxes and other revenue on behalf of the Kenyan government. |
| Resource Allocation | The process of distributing organization's resources such as financial, human, and technological assets, to support and implement changes in the organization's operations. |
| Staff Engagement | The process of allowing employees participate in the formulation of organizational change and implementation process which strengthens their mental and emotional connection with the organization |

ABBREVIATIONS AND ACRONYMS

| | |
|--------------|--|
| CRMS | Customer Relationship Management System Solution |
| IT | Information Technology |
| KRA | Kenya Revenue Authority |
| NHIS | National Health Insurance Scheme |
| NSE | Nairobi Securities Exchange |
| RBV | Resource Based View |
| RECTS | Regional Electronic Cargo Tracking System |
| SPSS | Statistical Package for Social Scientists |
| ToC | Theory of Constraints |
| USA | United State of America |
| UWES | Utrecht Work Engagement Scale |

ABSTRACT

Kenya Revenue Authority is mandated to gather revenue in place of Kenyan government. The revenue to be collected is normally set as a target by the National Treasury. Over the time, the authority has continuously missed hitting the revenue collection target. As a result, the authority has endeavored to implement changes with the aim of improving and enhancing revenue collection. The current study aimed at establishing how change management practices influenced performance of Kenya Revenue Authority in Nairobi City County, Kenya. The study focused on establishing the influence of staff engagement, resource allocation, organizational communication, and Leadership on performance of Kenya Revenue Authority in Nairobi City County, Kenya. The theories guiding the study were Three Component Theory of Engagement, Resource-Based View Theory, Communication Theory, Upper Echelon Theory, The Balanced scorecard model, and Lewin's Change Management Model. The study employed a descriptive research design and targeted 470 Kenya Revenue Authority employees working at Customs and Border Control Department in Nairobi City County. A stratified random sampling approach was applied in selecting a sample of 141 respondents derived from top level, middle level, and lower level of management. The study utilized a 5-Point Likert scale questionnaire containing close ended question to gather primary data. Inferential as well as descriptive statistics were utilized to analyze the gathered data. Prior data collection, the study conducted a pilot study on 13 randomly selected respondents to assess the level of validity and reliability of the questionnaire. The descriptive statistics results revealed that all respondents on average were in agreement with various statements addressing each of the variable under study. The regression results established that change management practices comprising of staff engagement, resource allocation, organizational communication, and leadership had a positive significant influence on performance of Kenya Revenue Authority in Nairobi City County. This was shown by beta values of 0.372, 0.538, 0.306 and 0.408 and significant values of 0.000, 0.000, 0.000 and 0.000 respectively. According to the results, change management practices accounts for 73.9% of variations on performance of Kenya Revenue Authority in Nairobi City County. The results bears the implications that increasing the aspects of each of the independent variables with one unit results to increase in the performance levels of Kenya Revenue Authority with the respective beta value of the independent variable. The study findings led to conclusions that staff engagement, resource allocation, organizational communication, and leadership in the change management process positively and significantly influences the performance of Kenya Revenue Authority in Nairobi City County. The study recommended the management Kenya Revenue Authority to enhance the change management practices considered in the study since the practices bears positive and significant influence on performance.

CHAPTER ONE

INTRODUCTION

1.1: Background of the Study

In the prevailing rapidly changing and dynamic operational environment, achievement of formulated goals within an organization is tied on the organizational capability of developing personal skills, performance, experience, and knowledge (Maali, Hurtado & Sullivan, 2020). Organizations seeking to maintain and improve their levels of performance ought to adopt and implement change management practices that enables them fit and survive in the changing operational environment. Jiao, Koo and Cui (2013) opine that the prevailing environment dictates that implementing organizational changes need to be considered and given high priority for achievement of long-term performance. Turkey is witnessing consistent results from the implementation of change management practices within the Turkish Revenue Administration and its associated institutions (Cetin, 2015).

According to Aydin, Nyadera, and Onder (2017), the majority of Turkish Revenue Administration change management practices were put in place as a result of legal mandates with the goal of improving citizens' levels of service delivery. Especially in the areas of tax administration and collection, the application of change management practices has increased service delivery. In France, high performance of French Ministry of Economy and Finance in administering taxes is associated with change management activities implementation characterized with involvement of citizens in form of public participations during formulation of policies. In the change process, citizens are engaged in the areas of policy formulation and process of decision making which

strengthens their inclusivity levels in adhering to remitting taxes as prescribed (Jeong & Shin, 2017).

In Egyptian Tax Authority, change management practice is characterized with existence of leaders with change-oriented mindset. Leaders in the authority supports and embraces changes by providing attention consistently to change practices which lays employees' foundation to adopt and embrace changes. Organization leaders according to Revenio and Jalagat (2016) acts as change champions by leading and motivating other employees in embracing changes. Change oriented leaders according to Wadood, Gharleghi and Samadi (2016) makes effective and influential decisions which comprises of aligning priorities with leadership in the organization and maintaining a continuous and direct organizational communication with stakeholders.

In Kenya, organizations in public and private sectors have endeavored in adopting change management practices aiming at fitting in the dynamic operational environment. The driving force to adopt change management practices in the public sectors has been occasioned by the desire of the firms of aligning their operations with the government needs and regulations. Organizations such as Kenya Bureau of Standards implemented change management practices with a view of improving its levels of delivery of services to the general public. The practices as highlighted by Owuor (2015) comprised of departmental collaborations enhancements, appointing managers internally as well as emphasizing on routine group meetings.

In public institutions, the demands from institutional employees, stakeholders and government change progressively in respect to changes in the environment of operation, thus calling for realignment of the institution's operations to the change in order to achieve set goals. Kovach and Hora (2013) highlights that an organization that is in a position of managing turbulent environment and maintaining and improving its performance is one that bears the capability of embracing

change in its operational environment. This is related with the management capability of the organization of stimulating debates on the right strategy, allowing them to generate range of alternative strategies and evaluate collectively the feasibility of the alternatives.

1.1.1: Organizational Performance

Kairu and Rugami (2017) define performance as the means through which an organization spell out its strategies and plans to realize its objectives and goals within scheduled timeline while utilizing available organizations resources. In public institutions and entities, performance measures can be viewed from the aspects of service deliveries and public/customer satisfaction on what the entities is mandated to handle. In Kenya Revenue Authority (KRA), performance can be assessed by the service quality rendered to the public and the technologies adopted for enhancing the levels of effectiveness and efficiencies. Akinyi and Okumu (2016) notes that high quality remittances of services contributes to satisfactions on the side of the customer.

Additionally, Masinde and Nzuki (2021) posits that performance in KRA can be viewed from the agency's ability of meeting its key goals in collecting revenues from the public and providing advisories to other agencies of the government. In areas of revenue collections, the authority has instituted change management practices its operations which ensures compliance with taxes especially amongst business people. Gatama (2021) assessed performance of KRA through performance indicators such as tax filling, tax payment and tax administration. The authority has invested in technologies in areas of cargo monitoring such as Regional Electronic Cargo Tracking System (RECTS) which provides a real time basis location of transit goods through information relays from the ground to the monitoring center. Additionally, RECTS is associated with benefits to both the authority and stakeholders (Dongo, Rono, & Nuwagaba, 2020).

To the stakeholders such as the transporters, there is enhanced productivity and efficiency culminating to benefits of cost reduction. Additionally, the technology helps in improving service quality and reliability usually perceived as market share growth and customer retention tools. With the technology implementation, KRA has witnessed increased effectiveness and efficiencies in its operational performances. Additionally, the system has managed to reduce dumping of goods and theft which have resulted to conduct of legitimate business practices. This culminates into increased revenue collection by the authority (Nyongesa, 2018). This study measured KRA performance using revenue collected aspects and customer satisfaction in service delivery. The measure was used since the main core business of the authority is to collect revenue in form of taxes in place of the government as well as facilitate taxpayers through delivering tax related services in an efficient manner.

1.1.2: Change Management Practices

Change management practices as defined by Munyalo and Were (2017) is a process entailing restricting and redesigning organizational activities to keep in pace with existing challenges and meet the needs of the clients and stakeholders. The practices are further viewed by Rotich and Deya (2021) as a managerial set decisions and actions undertaken by the organization aiming at managing changes in operational environment. The authors conceptualized change management practices through assessing aspects of communication, employee engagement, leadership, and resource allocation. Organizations designs the practices with a view of setting organization's course of actions, identifying the strategies that need to be implemented to place the organization at a high performing level and the process of reorganizing internal activities.

According to Ferreira, Araujo, and Echeveste (2020), change management practices stress the formation of organizational management plans and strategies within the context of specified goals

and objectives that respond to dynamisms in the organizational external environment. The scholars considered change management practices in the following areas: upper and middle management support and commitment, employee engagement, communication process, employee autonomy, and organizational culture development. The general theme attached to change management practices adoption according to Rotich and Deya (2021) is integrating institution's functions, adhering to goals in the organization and responding positively to the changing operational environment externally. Change management practices aims at constantly assessing and reviewing organization's mission and realigning competencies and systems with a view of addressing dynamic needs of both intrinsic and extrinsic environment. Organizational changes are inevitable in the prevailing environment in every institution to break even and attain set performance goals.

The process of making an organization more effective and efficient calls for planned changes. Munyalo and Were (2017) notes that change is normally associated with employees' reluctance due to potential threats that can change their foreseen future, thus the degree of willingness of employees to embrace contributes to the success level of the implementation. Milovanovic, Bubas and Cvjetkovic (2022) opines that employees' willingness to changes is depicted in their intentions, beliefs and attitudes on the degree to which the changes are wanted and the organizational capacity of effecting the changes successfully. Soomro and Jusoh (2021) identified seven facets for change readiness comprising of change process management by the organizations, change initiatives, mutual respect, acceptance and trust, management support, vision for change and change efforts perception.

The current study conceptualized change management practices through aspects of staff engagement, resource allocation, and organizational communication and leadership. Staff engagement is the process of allowing employees participate in the formulation of organizational

change and implementation process which strengthens their mental and emotional connection with the organization (Rotich & Deya, 2021). The study assessed staff engagement through aspects of participation in decision making, training and rewards and Recognition. Being part of decision making furnishes employees the chance to contribute to decisions that affect their work, they feel a sense of ownership and responsibility. In training, employees need to be furnished with the appropriate skills and knowledge to adapt to new processes, technologies, or organizational structures. Acknowledging and rewarding employees for their efforts and achievements during the change process is vital for sustaining high levels of engagement. This can be achieved through various means, such as recognizing individuals or teams that contribute innovative ideas, meet targets, or demonstrate exceptional adaptability.

Resource allocation is the management and distribution of resources in support of a business's or an organization's strategic objectives (Wanjiru, Abayo & Kibuine, 2020). The research examined how resources are distributed, including technological, human, and capital resources. Technological resources refer to the equipment, systems, and software utilized for gathering, analyzing, and organizing tax-related information. During periods of change, the allocation of technological resources involves assessing and possibly upgrading existing systems to align with the new processes or technologies being introduced. Human resources involve the people within the organization, including their skills, knowledge, and abilities. During change management, allocating human resources effectively means ensuring that employees possess the appropriate skills and competencies to adapt to new processes or systems. Capital resources refer to the financial assets of an organization, including funds available for investment and operational expenses. Effective allocation of capital resources in change management involves budgeting for the implementation of the proposed changes.

Organizational communication on the other hand entails passing of information within the organization about an intended change process to create awareness and foster the levels of change acceptance amongst the affected parties (Musheke & Phiri, 2021). Organizational communication was assessed by assessing the availability of communication channels, accessibility of information and flow of information. In regards to availability of communication channels, organizations should provide a diverse range of communication channels to cater to the preferences and accessibility needs of their employees. Accessibility of information touches on making readily available, easily understandable, and accessible to all employees all information related to the change. In regards to flow of information, communication should be two-way, allowing for a continuous exchange of information between leadership and employees.

Leadership is perceived as the process through which frontiers of change lead and direct the organizational towards realizing the intended benefits of a change (Al-Khajeh, 2018). The study assessed leadership aspects such as leadership engagement level, leadership involvement and leadership participation and how they are applied in the change process and their level of effectiveness in the change process. Engaged employees are actively participating in their work and are committed to the organization's success. Employee involvement fosters a sense of ownership and buy-in, increasing employee commitment to the change. Similarly, employee participation leads to a more effective and sustainable change process.

KRA has been facing challenges in achieving its performance targets. This study investigates the impact of staff engagement, resource allocation, organizational communication, and leadership on KRA performance. The study aims in identifying the key factors that contribute to successful change management and provide recommendations for improving the KRA's performance. By

understanding the interactions between the study variables, the study can shed light on how to effectively manage change and achieve organizational success.

1.1.3: Kenya Revenue Authority

KRA was formed in 1995 via Parliament Act as a state corporation. The authority is bestowed with the responsibilities of collecting revenues in place of Kenyan government. The core mandate and business of the authority comprises of assessing, accounting, administrating and enforcing laws and regulations associated with revenue. The authority further bears the responsibilities of restoring the independence of the economy through eliminating deficits in the budgets and creating structures that aims at maximizing collection of revenue (Kenya Revenue Authority, 2022). In the process of discharging its duties, the authority has encountered several challenges both internally and externally in areas of political, social, legal and technology. The challenges have progressively prompted the authority to undertake various changes in the day-to-day operations guided by the organization's mission and vision statements.

In response to concerns in the management, KRA has undertaken major changes by refocusing its key business from authoritative traditional ways in tax collections to a friendlier and modernized customer approach. In areas of structure, the authority has formulated and implemented changes such as departmental restructuring aiming at centralizing key areas of operations. Similarly, there has been a modernization and review of operational processes aiming at improving effectiveness and efficiencies. Gatama and Kavindah (2022) adds that the authority has endeavored on improving the capabilities of internal resources by appointing and training staffs thus forming an organization with different cultures.

Remarkably, the authority has introduced various technologies aiming at increasing operation efficiencies especially when dealing with customers. One such technology is Customer

Relationship Management System Solution (CRMS) which has significantly changed interaction ways between KRA and customers. The technologies further ensures that only the declared goods are allowed to pass at the point of release. The technological changes in the authority have reduced the levels of theft, cargo dumping, and diversions. Kairu and Rugami (2017) adds that technological advancements in the authority have enabled KRA increase reduce tax evasion levels thus increasing the level of revenue collection.

1.2 : Statement of the Problem

Kenya Revenue Authority is mandated to gather revenue in place of Kenyan government. The revenue to be collected is normally set as a target by the National Treasury. Over the time, the authority has continuously missed hitting the revenue collection target. As a result, the authority has endeavored to implement changes with the aim of improving and enhancing revenue collection. However, in terms of revenue collection, Kenya Revenue Authority has recorded tremendous improvement in declared figures. In financial year 2017/18, the authority recorded a revenue collection growth rate of 5.1% by collecting Kenya Shillings 1.34 trillion against a collection target of Kenya Shillings 1.453 trillion. In financial year 2018/19, the authority further recorded a revenue collection growth rate of 11.3% to a new figure of Kenya Shillings 1.580 trillion but missed the set collection target of Kenya Shillings 1.605 trillion while in 2019/20, the authority reached a new figure of Kenya Shillings 1.607 trillion. The only year the authority has managed to attain the set collection target was financial year 2021/2022 where the collection reached Kenya Shillings 2.031 trillion.

The lack of available research on recent reforms and organizational performance of Kenya Revenue Authority made this study necessary due to the increased interest in how the management of these reforms affects Kenya Revenue Authority performance. Maali *et al.*, (2020) focused on

change management activities necessary for adoption and successful implementation of new technologies in the construction industry in United States of America. The study was in the United States of America context and revolved a different sector. This is a contextual knowledge gap. A study by Lovely, *et al.*, (2020) focused on establishing effects of change management practices on organizational productivity. This study was executed in a different state and concentrated on a dissimilar concept thus presenting contextual as well as conceptual knowledge gaps.

Rotich and Deya (2021) investigated how change management strategies affect hotel performance in Kenya. This was done in a different environment and with a different concept. Koitie (2015) investigated how change management strategic approaches influence the functioning of Kenya's constitutional commission. A cross-sectional research approach was utilized in the study. This is a methodological gap. Njoki (2021) conducted research on the association between strategic competencies and Kenya Revenue Authority performance. The examination revealed a conceptual knowledge gap. This study aimed to bridge information gaps by determining the impact of change management strategies on the performance of the Kenya Revenue Authority in Nairobi County, Kenya.

1.3: Objectives of the Study

The current study was guided by the following general and specific objectives:

1.3.1: General Objective

To investigate the influence of change management practices on performance of Kenya Revenue Authority in Nairobi City County, Kenya.

1.3.2: Specific Objectives

- i. To establish the influence of staff engagement on performance of Kenya Revenue Authority in Nairobi City County Kenya.
- ii. To examine the influence of resource allocation on performance of Kenya Revenue Authority in Nairobi City County, Kenya
- iii. To assess the influence of organizational communication on performance of Kenya Revenue Authority in Nairobi City County, Kenya
- iv. To establish the influence of Leadership on performance of Kenya Revenue Authority in Nairobi City County Kenya

1.4: Research Questions

- i. To what extent does staff engagement influence performance of Kenya Revenue Authority in Nairobi City County Kenya?
- ii. To what extent does resource allocation influence performance of Kenya Revenue Authority in Nairobi City County, Kenya?
- iii. How does organizational communication influence performance of Kenya Revenue Authority in Nairobi City County, Kenya?
- iv. How does Leadership influence performance of Kenya Revenue Authority in Nairobi City County, Kenya?

1.5: Significance of the Study

The study provided information on change management practices that KRA can adopt such as staff engagement, resource allocation, organizational communication, and Leadership to enhance performance of the authority. This information provides grounds for formulation of adaptable policies by the government and other public institutions that guides realization of performance set

goals and objectives. The management of KRA was informed on the triggers of changes and how the changes can be effectively implemented without objections from the employees. This understanding prepares the management on what to expect when implementing changes and what ought to be done to reap maximally from the change. The study added to the understanding of how change management strategies affect performance. The findings of this study were used as a reference by researchers in the field of strategic management. Furthermore, by criticizing the existing literature on change management methods and performance, the study highlighted research gaps and recommended opportunities for future research for scholars working in a similar field.

1.6: Scope of the Study

The study aimed to examine how change management practices affect the performance of the Kenya Revenue Authority in Nairobi City County, Kenya. Specifically, it investigated the effect of staff engagement, resource allocation, organizational communication, and Leadership on KRA's performance. The study employed a descriptive research design and targeted 470 Kenya Revenue Authority employees working at Customs and Border Control Department in Nairobi City County. The study reviewed KRA's performance between 2020 and 2024.

1.7: Limitations of the Study

The researchers expected that employees from KRA might be reluctant to respond to the study's questionnaires due to the sensitive nature of the information being requested. To address this concern, the researcher presented an introductory letter from graduate school explaining the study's goals and the individuals involved. Additionally, respondents were assured of the confidentiality of their responses as they were not asked to disclose their names on the questionnaire. The study had also predicted the authorities denying authorization to collect data. To mitigate this, the

researcher sought research approval from NACOSTI which made permission easier to get. For ethical reasons, respondents were guaranteed that the data they provided was kept confidential and was not be used for any purpose other than this study.

1.8: Organization of the Study

The study's project component consisted of 5 chapters. The initial chapter provided the study's overview, including its background, problem statement, objectives, research questions, significance, scope, and limitations. Following that, second chapter delved into the literature review, encompassing theoretical explanations, empirical review, identification of research gaps, a chapter summary, and a conceptual framework. Chapter 3 detailed the research-methodology, covering aspects such as research design, target population, sample size determination, sampling methodology, data collection tools, pilot study, and methods for data analysis and presentation. Chapter four presented research findings and discussions, including details on response rates, demographic characteristics of respondents, descriptive statistics, diagnostic tests, and results of inferential analysis. Lastly, the final chapter summarized the findings, drew conclusions, provided recommendations, and suggested areas for further research.

CHAPTER TWO

LITERATURE REVIEW

2.1: Introduction

This chapter summarizes the literature on effective change management techniques. The chapter includes assessments of the literature, research gaps, and both theoretical and empirical studies. The chapter also contains a conceptual framework that clarifies or illustrates how the independent and dependent variables associate to one another.

2.2: Theoretical Literature Review

This section presents a summary of the theories that supports the study. According to Biddle and Thomas (2011), a theory refers to principles that are developed to expound a set phenomenon that have been extensively tested, and accepted, and can be utilized in making projections about natural events. The study drew support from several theories, including the three-component theory of engagement, resource-based view theory, communication theory, upper echelon theory, the Balanced Scorecard Model, and Lewin's change management model.

2.2.1: Three Component Theory of Engagement

Schaufeli and Bakker (2004) proposed three component theory of engagement that describes work engagement as a mind's state attributed by energy, commitment, and absorption. Staffs who are highly engaged possess high levels of energy and mental fortitude, as well as feelings of importance, inspiration, pride, and zeal. They are completely absorbed in their work and take more initiative, resulting in more constructive feedback. Essentially, engaged employees are more enthusiastic about their jobs. In four separate studies involving Dutch workers, Schaufeli and Bakker (2004) discovered a correlation between the three resources on job (feedback on

performance, social support, and supervisory coaching) and work engagement (absorption, dedication, and vigor). They utilized SEM analyses to show that job resources as compared to job demands, were the primary predictors of engagement. Additionally, they discovered that the relationship between turnover intentions and job resources is mediated by engagement.

Employee engagement can be essential to the success of a business given its clear links to work satisfaction and staff morale. Engaged employees are more presumed to be active and portray superior results. They commonly show a stronger allegiance to the organization's guiding ideas and goals. Employee engagement may be increased in a number of ways by organizations, such by being clear about expectations, rewarding outstanding work with rewards and promotions, informing employees about the organization's success, and providing constant feedback (Kelders & Ludden, 2020). Other strategies include attempting to instill a sense of value and respect in employees and a sense that their opinions are noticed and valued. Engaged staffs believe their work is significant, that their supervisors support and value them, and that they have been assigned company's success responsibility. The theory explains the necessity to involve workers in a variety of organizational activities because motivated workers are more likely to fulfill their allocated duties and responsibilities, which in turn leads to better performance.

2.2.2: Resource-Based View Theory

E. Penrose first put forth the RBV theory in the 1950s, but it was subsequently refined by a number of academics in the 1980s and 1990s, including Jay Barney, Birger Wernerfelt, and Michael Porter. The concept suggests that internal resources within an organization, which are highly valued, unique, difficult to imitate, and unparalleled, serve as a foundation for sustained advantages in competition and consequently lead to performance improvement. According to the notion, a firm's resource profile determines its performance, and the key to achieving superior performance is to

own and use unique resources that are challenging to replicate (Barney, 1991). Having a few key resources and properly deploying them in their intended markets gives corporations a long-term competitive advantage. Colbert (2004) suggests that distinctive features of a company can give rise to important resources that are difficult to replicate, thus influencing the differences in performance among competitors.

The RBV investigates and interprets internal organizational resources with the goal of achieving sustainable competitive advantages (Madhani, 2009). It places a strong emphasis on resources and capabilities. Resources can be considered as inputs that support the operations of businesses. Businesses make strategic decisions based on their internal resources and competencies when they compete in their business environment externally. According to RBV, a company's resources won't all be used strategically. Competitive advantage (the inability of competing firms to gain resources from other firms) may only exist in situations where resources are heterogeneous (different resources are employed by diverse organizations) and immobile (resources are not moving).

Wernerfelt (1984) observed that competitive advantage of an enterprise and improved performance stem essentially from its distinctive, invaluable, challenging-to-replicate, and irreplaceable resources and capabilities. A company's performance is fundamentally shaped by its distinctive resources and skills. According to Barney, Ketchen, and Wright (2011), a company acquires a competitive edge not only through acquisitions but also through the development, fusion, and efficient use of its organizational, human, and physical resources in ways that provide distinctive value that rivals find challenging to imitate. The internal resources of the company are its competitive edge.

The theory is utilized to pinpoint the strategic assets a company possesses. It centers on the notion that a firm's competitive edge stems from its capacity to effectively utilize a diverse array of

beneficial resources. The firm's resources may be able to help it maintain above-average returns if Barney (2009)'s conditions are satisfied. According to the argument, allocating enough resources to modify management practices is necessary in order to give the firm a stronger competitive advantage. The availability of resources including people, money, and technology serves as the foundation for success in places where changes are being implemented. The theory anchors the resource allocation variable of the study.

2.2.3: Communication Theory

The goal of the theory, which Weaver and Shannon devised in 1949, was to provide platform for effectively obtaining and conveying messages across a proven channel and evaluating communication-related issues. The message originates with the sender, travels through the medium of transmission (exposed to noise and distortions), and is received by the recipient, according to the theory (the destination of the message). The receiver's primary objective is to decode the message in order to comprehend its content. When the message is decoded by the intended recipient and comprehends the sender's intentions, communication is deemed successfully and completely delivered. Remarkably, when the recipient fully comprehends the communicated message and acts in accordance with the sender's wishes, communication is thought to be more effective. This is accomplished when the recipient replies to the message to acknowledge receipt and understanding of its contents (Ruler, 2018).

Starykh (2018) initially applied the communication model to describe the success of a communication channel. The scholar proposed a communication framework with three key criteria for success, focusing on precision in message transmission (scientific), the receiver's understanding of the message (semantic), and the overall benefit to stakeholders (effectiveness). However, these criteria were seen as insufficient for capturing changes in performance.

The study utilizes communication theory to explain why effective communication is necessary. The theory states that communication between sender and receiver should be exact and unambiguous. Also, the message should travel clearly from the sender to the recipient via the communication channel. To make sure the intended message is heard as intended, the channel needs to be clear of distractions like noise. A clear channel of communication between the management and staff is necessary in a company like KRA in the event that operations alter. Employees were able to fulfill their responsibilities in accordance with the established performance indicators from the adjustments and fully adapt to the changes as a result.

2.2.4: Upper Echelon Theory

According to Upper Echelon theory proposed by Donald and Phyllis in 1984, organizational results, which include both effectiveness and strategy, are reflections of the principles and intellectual underpinnings of the organization's top executives, who are strong performers (Carpenter, Geletkanycz, & Sanders, 2004). Senior managers' perceptions of their corporate environment influence the strategic decisions they make, which in turn influence the organization's competitive edge. According to Quttainah (2015), the origins of the upper echelon perspective may be traced back to the firm's behavioral theory, which states that managerial decision-making is influenced not only by rational intents, but also by the national constraints of managers as human beings.

According to the theory, success of an enterprise is primarily determined by the top executive team and strategies they employ (Ting, Azizan & Kweh, 2015). Upper echelon theory states that managerial background distinctiveness influences strategic choices, organizational outcomes, and competitive levels. The Upper theory views well-developed leadership as the consequence of both natural aptitude and knowledge. Executives are expected to interpret situations through a unique perspective defined by personal circumstances, experiences, and ideals. Their leadership

interactions are mediated via their particular interpretations of the scenario they face, which reflect age, education, and job experiences (Ting, Azizan & Kweh, 2015).

According to Hambrick and Mason (2009), the top leadership group is responsible for shaping the firm's future strategy curve. Cannella and Holcomb (2006) noticed that if we want to understand what companies do or the notion behind their performance, we must look at the differences and traits of their most powerful individuals. Upper Echelons Theory is important in leadership because it can help anticipate organizational results or help in recruiting and developing top leadership management. To stay competitive in the market, a company's upper management must take the proper actions, make appropriate plans, and be proactive in undertaking risks that ultimately add to the organization's competitive edge. When this fails to happen, the company is out of business. Because it is based on upper Echelon theory, this study emphasizes the leadership roles in the change management process. When they intentionally adopt the proper leadership style and maximize the available possibilities and resources, they achieve long-term competitive advantage.

2.2.5: The Balanced Scorecard Model

The model was put forward by Robert S. and David P. in 1990. Organizations utilize the model to track and oversee their performance from several viewpoints (Akbarzadeh, 2012). By using a set of balanced metrics or key performance indicators (KPIs) that reflect various aspects of their operations, revenue authorities can evaluate their progress and make informed decisions. To develop a balanced scorecard for revenue authorities, different perspectives can be used. The financial perspective, for instance, focuses on measuring financial performance, including revenue growth, cost reduction, and profitability. Revenue generated, tax compliance rate, cost of

collection, and revenue per employee are some of the KPIs that can be used to assess the financial perspective.

On the other side, the customer viewpoint focuses on evaluating the extent to which the revenue authority satisfies the needs of its clients, including taxpayers and enterprises. Consumer satisfaction scores, the amount of time it takes to answer taxpayer questions, and taxpayer complains can all be utilized as KPIs to gauge the perspective of the consumer. Another viewpoint that can be utilized to assess revenue authority performance following adjustments is the perspective on internal processes. This viewpoint focuses on evaluating the efficacy and efficiency of internal systems, including those for tax collecting, auditing, and compliance monitoring. KPIs such as the percentage of audits completed on time, the number of compliance checks conducted, and the time taken to process tax returns can be used to assess the internal processes perspective (Hamied & Elbagoury, 2022).

The assessment of the revenue authority's capacity for innovation, improvement, and learning is the main goal of the learning and growth perspective. This viewpoint tracks the success of training initiatives, the degree of worker happiness, and the adoption of new technologies. KPIs such as employee turnover rate, training hours per employee, and the percentage of staff that receives regular performance reviews can be used to assess the learning and growth perspective. By using different perspectives, such as customer, financial, internal processes, and growth and learning, revenue authorities can identify areas that need improvement and make informed decisions to enhance their overall-performance.

2.2.6: Lewin's Change Management Model

The model, which Kurt Lewin proposed in the 1950s, is a popular strategy to oversee change in organizations. Three stages make up this model: unfreezing, altering, and refreezing. This

framework can be used to undertake improvements in tax administration in the setting of revenue authorities. The first stage of the model, unfreezing, entails coming up with awareness about changes need. In the context of revenue authorities, this could mean identifying the challenges that the organization is facing, such as a decrease in revenue collection or an increase in tax evasion. It is essential to communicate the urgency for change to all stakeholders, including staff, taxpayers, and the government. By doing so, everyone understands the need for change and the reasons behind it (Hussain *et al.*, 2018).

The second stage of the model, changing, involves implementing the change. This could involve changes to tax policies, the introduction of new technologies, or changes to the organizational structure (Esa *et al.*, 2017). To guarantee successful implementation, it is crucial to include all stakeholders in the transformation process and to give them the required assistance and training. This guarantees that everybody is aware of the changes taking place and how they affect their work. Reinforcing the modification in order to make it irreversible is the last stage of the framework, known as refreezing. This can entail providing continuous training and support, changing rules and processes, and assessing the efficacy of the change in the setting of revenue authorities. It is crucial to make certain that the change is ingrained in the culture and operational practices of the firm. The revenue authority is going to be better able to handle upcoming difficulties as a result, and the improvement is going to continue over the long run.

Lewin's Change Management Model provides a structured approach to managing change in revenue authorities. By following this model, revenue authorities can implement changes effectively, including all stakeholders, and ensuring that the changes become embedded in the organization's culture. This enables revenue authorities to adapt to changing circumstances and meet their objectives.

2.3 Empirical Literature Review

The main goal of empirical literature review is to assess existing research based on the study's objectives. According to Nutley, Powel, and Davies (2013), the most explicit sort of review is an empirical review, which can be based on either quantitative or qualitative data and whose findings support both theoretical and experiential elements that provide a systematic understanding of a subject.

2.3.1: Staff Engagement and Performance

Al-dalahmeh and Masa'deh (2018) examined how job satisfaction had a mediating effect in IT personnel' organizational performance in the Jordanian banking sector. Regression analysis was performed on 429 correct responses from a questionnaire-based survey using a quantitative research design. The output revealed that IT staff engagement had a large impact on success of the organization, and that three of its components—vigor, absorption, and dedication—also had a big impact. The output further revealed that job satisfaction was positively and considerably influenced by IT employee engagement, with energy playing the most significant contribution. Job satisfaction was also established to have a significant positive effect on organizational performance. Moreover, the association between IT staff involvement and organizational success was only partially mediated by job satisfaction. The study however utilized work satisfaction as a mediating factor while the current study focused on staff engagement. This is thus a conceptual knowledge gap.

In the Eastern Cape Province of S.A, Muller, Smith, and Lillah (2018) sought to determine how, using a balanced scorecard approach, employee engagement affects organizational performance. The study adopted a positivistic research paradigm and addressed all personnel of for-profit and privately-owned commercial companies. The research utilized a non-random sampling technique

and relied on secondary data sourced from business directories. Inferential statistics were utilized to analyze the gathered data. The output indicated a strong positive correlation between implementing a balanced scorecard for performance assessment and enhancing employee engagement. However, it's worth noting that there's a gap in contextual understanding as the study was conducted specifically in South Africa.

Kariuki (2018) sought to investigate how worker involvement affects job productivity in the public sector. The Devolution and Planning Ministry's 1300 employees were the target group for the study which adopted a survey research design. 130 respondents were selected through stratified random sampling and straightforward random sampling procedures. Data from senior employees, middle-class employees, and technical staff were gathered using open-ended and closed-ended questionnaires. Through the use of mean, frequencies, percentages, and correlation analysis, the data was descriptively examined and outlined in tables and charts. The study found that workers were generally engaged, with the majority being emotionally and physically interested but only minimally cognitively involved. The study also found a link between average employee productivity and average employee engagement. Although the present study is focused on organizational performance, this study's concept was on work productivity. A conceptual knowledge gap exists here.

Gikonyo (2018) sought to find out the correlation between engagement of employee and the effectiveness of training and research institutions in Kenya. Employing a positivistic approach, the study investigated the associations amongst the variables. Explanatory descriptive research approaches were utilized to identify the variables and understand the connections between them. The study targeted 5728 employees across nine state organizations involved in training and research in Kenya. 378 participants was selected through a multi-stage sampling process to

represent the entire workforce of these organizations. Descriptive statistics were employed to characterize variables using their mean-score and standard-deviation. The hypothesis were tested through multiple and hierarchical regression analysis. The study demonstrates that the effectiveness of Kenyan state enterprises involved in research and training is significantly influenced by behaviors, psychological conditions, and personalities. However, the analysis was done in relation to training and research institutions. Additionally, the study was limited to using the same variable being used in the current study. Contextual and conceptual gaps were evident in this.

Mbugua (2021) focused on Kenyan software development companies in order to determine how engagement techniques improve millennials' involvement. The quantitative study involved 430 employees from two companies. Out of these, 189 employees were sampled, with 103 being genuine responders. Data on employee engagement levels, based on various engagement strategies implemented in their respective companies, was collected through online surveys using Survey Monkey. Pearson's correlation was employed to evaluate the significance of the four strategies in relation to the millennial staffs. The study established that each of the 4 strategies was, to varied degrees, positively related to employee engagement. The current study is focused on staff engagement on performance, whereas the previous study was focused on engagement among workers tactics thus presenting a conceptual gap.

2.3.2: Resource Allocation and Performance

To find out how a firm's strategic resources affect performance, Hussain and Waheed (2019) studied companies listed on the Pakistani Stock Exchange. In terms of stock markets, operational costs, and financial performance, the study aimed to precisely investigate how intellectual capital influences stock financial performance. The research used secondary information collected

between 2005 and 2014. The research found that financial intelligence positively and significantly influences the operational and financial performance of the firm analyzed. However, the study solely relied on existing data, while the current research collected primary data, highlighting a methodological gap.

Omollo, Christopher, and Onyango (2017) investigated how resource allocation influences the performance of Kenyan sugar firms, with a particular focus on South Nyanza Sugar Company Limited. The study employed a descriptive research approach, with 994-employees as the target population. Purposive and stratified-random-sampling procedures were utilized to construct a sample of 329 employees. Questionnaires were the major means of collecting data. The gathered data was statistically and qualitatively evaluated, and the results were outlined in graphs and tables. The research revealed that how resources are allocated and utilized efficiently greatly influences the sugar industry's performance. However, the study's narrow focus on a specific Sugar Company leaves a gap in understanding the broader context.

In order to understand how efficient resource management affects project implementation in the Kenyan telecoms sector, Ochieng (2014) conducted study. The study was specifically designed to ascertain how time, money, and human resources affect project implementation. The study focused on project teams as the primary subject of analysis, employing a descriptive survey research method and specifically examining four GSM businesses located in Kenya. Data was gathered via structured-questionnaires, which then hand delivered and emailed to the intended respondents. Inferential as well as descriptive were applied to the acquired data analysis. The results showed that efficient resource management in telecommunications organizations—including the use of money, people, technology, and time—has a big impact on how projects are carried out. However,

the study's attention was on project implementation, whereas the current study's notion was organizational performance, creating a conceptual knowledge gap.

Abdi (2020) investigated how resource management techniques influence the effectiveness of road projects, specifically within Wajir County. Employing a descriptive survey approach, the study engaged a total of 193 project stakeholders, including the project management committee, 47 project managers, 5-county officials from the County –Transport and-Infrastructure-Department, and 141 other individuals. In addition to the 47 significant road projects the county administration undertook in the sub counties of Wajir North, Wajir East, and Wajir South, these people were involved in all county-wide projects from 2013-2017.

Stratified-random sampling was utilized to choose the sample. Initially, data were collected via semi-structured questionnaires. Descriptive and inferential statistics were applied to analyze quantitative data using the SPSS. A multiple linear regression model revealed a connection between resource management practices and the effectiveness of road enhancements in Wajir County. Specifically, resource planning, allocation, scheduling, and monitoring were identified as key factors positively influencing project outcomes. While the present study was centered on change management techniques and performance, the previous study was on resource management methods and project performance. Thus a conceptual gap exists.

Masya, Wamitu, and Weru (2022) examined how resource allocation affects the execution of strategy with a focus on Kenyan commercial banks. This research utilized a descriptive research approach to investigate target population of 253 personnel spanning across various management levels in 14 commercial banks within Machakos Sub County. The selection process involved a combination of census and sampling methods, specifically employing stratified-simple random sampling techniques to choose 30% of personnel from medium and low-level management

positions in each bank. Primary data collection was conducted through questionnaires, and the gathered quantitative data underwent analysis using both descriptive and inferential statistics via the SPSS software. The study found that resource allocation has a big impact on how Machakos Sub County commercial bank branches carry out strategy. However, the study's concentration was on the application of the strategy, but the current study focused is on organization performance, creating a conceptual gap.

2.3.3: Organizational Communication and Performance

In order to determine how organizational communication influences organizational performance, Mulya, Hidayati, and Zainurrosalamia (2022) performed a study at Malaysia's PT Kaltim Prima Coal, controlling for motivation as a control variable. 476 employees of PT Kaltim Prima Coal who work in the business performance development division, the mining support division, the contract mining division, and the mining operation department were given a survey to complete. Sampling was done using the census approach. Utilizing IBM SPSS data software version 27, the descriptive approach and path analysis were employed to create data. The results show that motivation is significantly and favorably affected by organizational communication. Organizational performance is also greatly influenced by and is improved by organizational communication. On the other side, motivation significantly and favorably affects how well an organization performs. However, because the study was in a different nation and was centered on a distinct notion, there are gaps in both conceptual and contextual knowledge.

A study on the impact of good communication on performance of organization focusing on Ghana's National Health Insurance Scheme, was undertaken by Agyeiwaa and Arboh in 2022. The study addressed 70 National Health Insurance Scheme employees and used a design based on descriptive survey research. 70 respondents was selected using both stratified-purposive selection

techniques. In the study, self-administered questionnaires were used. The statistics were produced using SPSS and inferential as well as descriptive statistics were utilized in analyzing the data that had been gathered. The most efficient form of communication at NHIS was determined to be face-to-face, with telephone, printed memos, and grapevines following. This study found that good communication strategies and employee performance metrics related. Distraction, over-communication, reasoning, information distortion, and prejudice were noted as NHIS communication system flaws. However, because the study was carried out in a nation that differs from Kenya in terms of its social, economic, and political position, there exists a contextual knowledge gap.

Based on the systems theory, Phiri and Musheke (2021) evaluated how the levels of performance within an organization is impacted by effective communication in Zambia. Data from the 88 respondents in the study were acquired, and both quantitative and descriptive methods were used to describe and evaluate it. A survey was employed to identify the factors influencing successful communication from a systems theory perspective. Descriptive statistics in combination with Pearson's correlation were employed to examine the findings. The results indicated non-statistically significant correlation between management and the communication medium. Nonetheless, the data revealed a link between effective communication and the selected mode of communication. The results also showed that effective communication increases organizational performance. But because this study was carried out in Zambia, the study presented a contextual knowledge gap.

Chidiebere, Ngozi, and Ifeoma (2015) focused on Nnamdi Azikiwe University in Awka, Nigeria in an effort to determine how effective communication impacts on performance organization. The research was survey-based, and it made extensive use of primary as well as secondary information.

The study's participants were both academic and non-academic employees at UNIZIK. In total, there are 170 staff members who are not involved in academic roles, and 130 staff members who are. 166 samples were chosen using the Taro Yamane method and stratified random selection. Using the Chi square approach, the hypotheses were examined. According to the study, there is a direct link between communication effectiveness and performance of employees in UNZIK. The study's findings show that strengthening employees' capacity to manage an organization efficiently and effectively requires appropriate communication. The study primarily centered on examining the role of communication within a university environment. A gap in contextual knowledge was created by this.

Using the ORION programs from PS Kenya as a case study, Mutiso (2017) looked into how change management communication teams affect employee motivation in the change process. Employees of PS Kenya were the study's target group, and a descriptive survey research approach was used. The unit of analysis consisted of staff members from support departments who were exposed to change on a constant basis. Surveys were used to gather data, which SPSS was then used to evaluate. According to the study, it was essential for cultivating a favorable attitude toward change among employees to include communication in the change management process. While the current study focused on organizational success, the previous study was more concerned with employee motivation. The knowledge gap here is conceptual.

2.3.4: Leadership and Performance

Al-Khajeh (2018) focused on a small number of UAE-based firms in order to evaluate how Leadership affect organizational performance. Employees from 20 randomly chosen businesses participated in the survey, which employed a quantitative research methodology. Data collection was done using survey questionnaires. The acquired data underwent quantitative analysis, and the

outcomes were displayed as tables and figures. The results show that transactional, bureaucratic, and charismatic Leadership all have a detrimental effect on organizational performance. Conversely, there exists a direct association between the success of an organization and leadership approaches such as transformational, autocratic, and democratic styles. However, it's important to note that this conclusion stems from research conducted within the specific context of the UAE, thus emphasizing the importance of considering the unique circumstances of different regions or environments.

Ajmal, Farooq, Sajid, and Awan (2014) aimed to assess leadership functions in the process of change management in organizations. A thorough analysis of the literature served as the study's foundation, while articles on the study's major issue served as the primary secondary data sources. The study's conclusions showed that the degree to which a firm's planned results are achieved is related to its management practices and leadership style. According to the study, leaders in organizations operate as change agents and have the power to either positively or negatively affect how well change objectives are achieved. However, the study's main focus—which differed from the current studies—was on leadership responsibilities in change management procedures. This provided conceptual knowledge gap.

Omar (2016) examined the association between Leadership and operational success focusing on domestic tour operators in Kenya. The research, which focused on 141 travel agencies, utilized a descriptive research approach. The research utilized primary data gathered via a standardized, closed-ended questionnaire, and inferential as well as descriptive statistics were employed to evaluate them. According to the study, supervisors who participate in decision-making are more focused on job performance and constantly communicate the company's goal to staff members, inspiring them to think of innovative ways to complete tasks. Additionally, managers make

unilateral decisions about important company functions as well as the leadership style used in the organization. They also reward performance. The procedures have an effect on timely service delivery, customer satisfaction, employee satisfaction, and employee engagement levels. However, the study's setting focused on tour operators and travel agencies, whereas the current study focused on KRA. A contextual knowledge gap thus exists.

In their 2018 research, Hazel and Muchiri assessed leadership impacts on performance NSE listed commercial banks. They employed a descriptive research methodology for their study. Their target population comprised 176 department heads and their assistants across internal audit, marketing, and information and communications technology departments in the selected banks. The study sampled 88 department heads and assistants, selected through stratified random sampling. Content analysis was performed to examine the qualitative data by classifying the responses using coding. Quantitative data was descriptively and inferentially analyzed using SPSS version 22. The study established a strong link between transactional organizational performance of leadership, situational, participatory, and transformational leadership. Commercial banks are listed on the Nairobi Securities Exchange. However, the study focused on commercial bank situations, whereas the current study focused on KRA. A contextual knowledge gap thus exists.

Koech and Namusonge (2012) concentrated on determining how styles of leadership affect organizational performance in the setting of Kenyan state businesses. Focusing on perspectives of thirty (30) senior and middle managers at state-owned companies with offices in Mombasa, a descriptive survey study was undertaken. A week later, a structured self-completion research questionnaire was made accessible and was then gathered. After the answers provided were reviewed for credibility, integrity, and completeness, there were 72 cases that might be used. The findings indicated a more robust connection between transactional leadership actions and

performance, while the link between transformational leadership characteristics and organizational performance ratings was comparatively less strong. Laissez-faire leadership does not necessarily correlate with a company's effectiveness. There is a contextual knowledge gap because the previous study focused more broadly on state businesses whereas the current study focused exclusively on KRA.

2.4: Summary of the Literature Review and Research Gaps

The review of literature has identified several gaps in terms of concepts, contexts, and methodologies, which the present study aims to address. Table 2.1 details the gaps.

Table 2.1: Summary of Literature Review and Research gap

| Author | Title | Observations | Gaps | Current study Focus |
|--|--|--|--|---|
| Al-dalahmeh and Masa'deh (2018) | Job satisfaction's significance as a mediator between employee engagement and organizational performance in IT workers | IT employees engagement positively and significantly influenced job satisfaction | The context was on banking sector in Jordan | The current study was centered on KRA |
| Muller, Smith and Lillah (2018) | Employee engagement's impact on company performance as seen through the perspective of the balanced score card | Employee engagement bears a significantly high positive impact when balance score card is used to measure performance | The research was carried out in South Africa. | Country of the current study was Kenya |
| Kariuki (2018) | Employee engagement's effects on public sector job productivity | Average employee output and average employee engagement are related. | The study was centered on labor productivity | Organizational performance |
| Hussain and Waheed (2019) | Strategic resources and firm performance | The effectiveness of the operational and financial performance is positively and significantly impacted by financial intelligence. | The study adopted a different methodology | Data for the study was primary data |
| Omollo, Christopher and Onyango (2017) | The impact of resource allocation on the efficiency of Kenyan sugar companies | Resource allocation and optimum usage contribute greatly to the sugar company's performance | The study was in the context of Sugar Company | Country of study was Kenya |
| Ochieng (2014) | How effective resource management effects project implementation in the Kenyan telecommunications sector | Good resource management has a significant impact on project implementation in telecommunications organizations | The study focused on Project implementation | Organizational performance |
| Mulya, Hidayati and Zainurrosalamia (2022) | Effects of organizational communication on organizational performance taking motivation as an intervening variable | Organizational communication positively and significantly affects motivation and performance | The study focused on a different concept and was | This study was centered on change management practices on |

| | | | | |
|--------------------------------------|---|---|--|---|
| | | | also conducted in a different country | organizational performance in KRA, Kenya |
| Agyeiwaa and Arboh (2022) | The impact of excellent communication on an organization's performance on Ghana's National Health Insurance Scheme | Employee performance measures correlate favorably with effective communication approaches | The study focused on communication in the context of Ghana Health Scheme | The study focused on communication as one of the change management practices indicators |
| Musheke and Phiri (2021) | How the performance of an organization is impacted by effective communication in Zambia | Effective communication increases organizational performance | The study was in the Zambian context | The study was conducted in Kenyan context |
| Chidiebere, Ngozi, and Ifeoma (2015) | effective communication Impact on performance of enterprises | Strengthening employees' capacity to manage an organization efficiently and effectively requires appropriate communication | Communication and organizational performance | Change management practices on organizational performance in KRA, Kenya |
| Omar (2016) | How change management communication teams influence employee motivation in the change process | In order to foster a favorable attitude regarding change among employees, communication had to be included in the change management process. | The concept of the study was on employee motivation | The study focused on organizational performance |
| Muchiri and Hazel(2018) | How Leadership affect organizational performance focusing on commercial banks listed on the NSE in order to determine | There exists strong link between transactional situational, participatory and transformational leadership and organizational performance Commercial banks are listed on the NSE | The study focused on leadership in the context of commercial bank | The study focused on leadership as one of the change management practices indicators |
| Al-Khajeh (2018) | How leadership styles impacts organizational performance | Organizational performance is negatively impacted by | The study was centered in UAE | Country of study was Kenya |

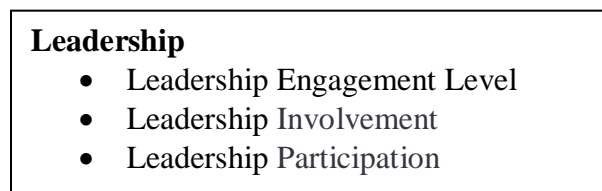
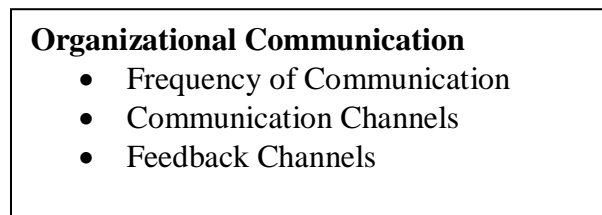
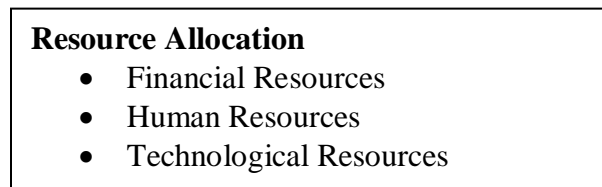
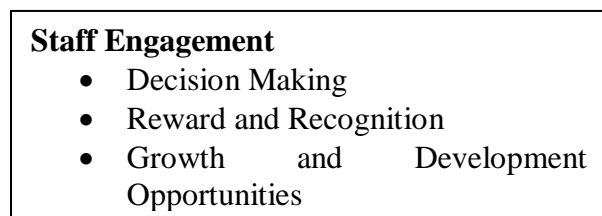
| | | | | |
|---------------------------------------|--|--|--|---|
| | focusing on selective organizations in UAE | transactional, bureaucratic, and charismatic leadership. | | |
| Ajmal, Farooq, Sajid, and Awan (2014) | The role leadership plays in change management process in organizations | Management practices and leadership approaches relates with level of achievement of a firms desired outcomes | The study was centered on leadership roles in change management processes | The current study focused on organizational performance |
| Gikonyo (2018) | How employee engagement relates with performance of training and research institutes in Kenya | Behaviors, psychological states, and personalities have a major impact on how well Kenyan state enterprises engaged in research and training perform | The central focus of the study was employee engagement and institutional performance | This research was centered on KRA |
| Abdi (2020) | Resource management methods impact of on the success of road projects with a focus on Wajir County | Resource planning, allocation, scheduling, and monitoring bears a favorable and significant impact on performance of project | Focused on resource management methods and project performance | Change management practices organizational performance in the context of KRA |
| Masya, Wamitu and Weru (2022) | How resource allocation influences the execution of a strategy | Resource allocation significantly influences the way commercial bank branches implement strategy | In the context of commercial banks, the study concentrated on resource allocation and strategy implementation. | change management practices and organizational performance in the context of KRA |
| Mutiso (2017) | How change management communication teams influence employee motivation in the change process | To ensure that staff had a favorable attitude toward change, the change management approach must include communication. | Focused on assessing how involving communication in change | The current study considered organizational communication as a practice in change |

| | | | | |
|----------------------------|--|---|---|--|
| | | | management influences employee attitudes | management and sought to assess how it influences organizational performance |
| Koech and Namusonge (2012) | How leadership Styles affects organizational performance | Transformational leadership characteristics and organizational performance evaluations are strongly correlated. | Centered on how organizational performance is affected by leadership types in state companies | The current study was in the context of KRA |

2.5: Conceptual Framework

Conceptual framework, in the opinion of Kothari (2004), establishes a connection between the variables being investigated. The conceptual framework is essential for illuminating the researcher's perception of the interrelationships between the variables. Organizational performance is the dependent variable in this study, while the dependent variables include staff engagement, resource allocation, organizational communication, and Leadership.

Independent Variables



Dependent Variable

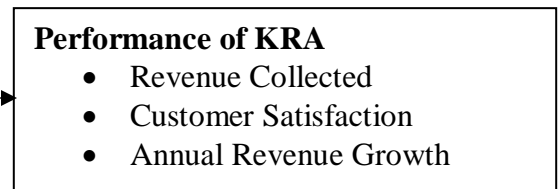


Figure 2.1: Conceptual Framework
Source(Researcher 2024)

CHAPTER THREE

RESEARCH METHODOLOGY

3.1: Introduction

The section provided and outlined methods and approaches researcher utilized to carry out the research. It covered the population being studied, the study's design, the tools used together data, their validity and reliability, the processing, and presentation of the data, and lastly ethical aspects considered in the study.

3.2: Research Design

Research design, as viewed by Creswell (2014), is the methodical and logical organization of diverse research components that responds to the questions raised by in a study and blends the significance of study's aim with economic consequences. The research employed descriptive research approach. The approach according to Kothari (2013) aimed to provide explanations for data important to the existence and occurrence of distinct events. The chosen approach was deemed crucial as it accurately represented the real-life scenario and ensured that the researcher had no impact on the variables. This approach facilitated the collection of both descriptive and numerical data, which could then be utilized to ascertain correlations and coefficients among the variables under investigation, thus laying the groundwork for addressing the research inquiries.

3.3: Target Population

According to Mugenda and Mugenda (2013), a population refers to the full set of things or people that the study plans to evaluate and investigate in order to draw generalizations about its results to a related population. The current study focused on 470 KRA personnel who work in Customs and Border Control Department in KRA Headquarters in Nairobi. Top management (chief managers,

and managers), middle management (assistant managers and supervisors, and lower management levels (officers) were divided into three groups from the workforce. All employees are impacted by changes, but the degree of impact varies from upper to lower management levels, which is why the three categories were included. The target population is described in Table 3.1.

Table 3.1: Target Population

| Target Population | Population | Percentage |
|--------------------------|-------------------|-------------------|
| Top Management Role | 56 | 11.9% |
| Middle Management Role | 112 | 23.8% |
| Lower Management Role | 302 | 64.3% |
| Total | 470 | 100% |

Source: KRA (2022)

3.4: Sample Size and Sampling Technique

Vogt (2010) characterized sample as a subset of population under study that mirrors the entirety of the population. Similarly, Leary (2013) described a sample as an authentic portrayal of the entire population under investigation. The research employed a stratified random sampling method. The approach was used to ensure the population was represented appropriately and to improve the usefulness of the findings. The study's target participants were chosen from three levels of management: upper, middle, and lower management which formed the strata for the study. Each stratum yielded a random sample. Mugenda and Mugenda (2013) asserted that appropriate sample size is 30% of the overall population. According to table 3.2, it is implied that the sample consisted of 141 respondents, or thirty percent of each stratum.

Table 3.2: Sample Size

| Target Population | Population | Sample |
|--------------------------|-------------------|---------------|
| Top Management Role | 56 | 17 |
| Middle Management Role | 112 | 33 |
| Lower Management Role | 302 | 91 |
| Total | 470 | 141 |

3.5: Data Collection Instrument

The research employed primary data collection methods, utilizing a questionnaire comprised of closed-ended questions. Participants were requested to provide ratings of their responses on a scale from 1 to 5, where 5 represented "strongly agree," 4 signified "agree," 3 indicated "neutral," 2 reflected "disagree," and 1 represented "strongly disagree." The assertions made by Mugenda and Mugenda (2013), who observed that questionnaires are appropriate for acquiring important data from the target population regarding the variables under research, justify the use of questionnaire. Two sections made up the questionnaire for the current study; one included the demographics of the respondents, and the other the study's variables comprising of staff engagement, resource allocation, organizational communication, and leadership and organizational performance. The questionnaire's division ensured that the information collected from respondents was convenient and accurate (Vogt, 2010).

3.6: Pilot Study

A pilot study, according to Cooper and Schindler (2013), is a small-scale study designed to evaluate the procedures, methodologies, and instruments that were used in the main study. To gather information on the study's variables and assess the instrument's validity and reliability, the data collection tool must be made available to a small subset of the study's target population. By adjusting the data gathering instrument, the researcher can improve the data collection process by

employing piloting. A decent pilot study should have 5–10% of the whole sample (Mugenda & Mugenda, 2013). 9% of the sample size was used for piloting and involved distributing 13 questionnaires to 13 randomly selected department staff members in top, middle, and lower management level in Customs and Border Control Department. Participants included during pilot were excluded in the results of the main study.

3.6.1: Reliability of Research Instrument

Adejimi *et al.*, (2010) define reliability as the degree of uniformity or consistency observed in the measurements obtained through a research tool. Reliability assesses an instrument's consistency and capacity to produce comparable findings under similar settings (Valim *et al.*, 2015). In accordance with Mugenda & Mugenda (2013), dependable decision-making data are those that have been gathered using tools that have produced comparable outcomes when used regularly over time. The study employed reliability analysis to assess the internal consistency of its variables. All questionnaire components were calculated for the Cronbach's Alpha coefficient, and their evaluation provided. The Cronbach's alpha cutoff for this investigation was 0.7. For research instruments, such as scales and tests, the threshold of 0.7 is frequently employed as an indicator of an acceptable level of reliability. The study employed Cronbach alpha coefficient of 0.7 as a threshold.

3.6.2: Validity of Research Instrument

Validity is the degree to which a tool measures what it is meant to measure (Creswell, 2014). To evaluate how accurately the selected items in the data set reflect the content being assessed, this research utilized both construct and content validity. Content validity was ensured by involving the supervisor in the researcher's assessment of the concepts of the questionnaire and assessment of whether the questions actually measure what they purported to measure. The supervisor's

opinions and thoughts were subsequently used to enhance the components of the questionnaire. Construct validity was assessed via factor analysis, and a threshold factor loading value of 0.4 was used. Factor analysis, according to Kline (2014), determines which statements are necessary to include on a variable and identifies and eliminates any that do not support the study's goals.

3.7: Data Collection Procedure

Babbie (2016) defines data gathering methods as strategies employed in a study to gather data. The researcher first obtained Letter of Introduction from Kenyatta University's graduate school and research approval from the NACOSTI before going to the field to gather data. The researcher additionally included a cover letter explaining the study's purpose, who is carrying out it, why it is essential for participants to complete the questionnaires, and other relevant information, assuring those participating that their responses were held in complete confidentiality and utilized only for the research's intended academic purpose. The drop and pick approach and emails were utilized to boost response rates. The methods gave the respondents sufficient time to respond to the items contained in the questionnaire.

3.8: Data Analysis and Presentation

Data analysis is the act of carrying out a number of associated tasks as a way to summarize and change the gathered data in order to provide answers to the study questions (Kothari, 2013). Once the data collection phase wrapped up, it underwent scrutiny to ensure consistency, precision, and entirety. Subsequently, it was gathered, structured, encoded, and arranged systematically before undergoing final scrutiny. Descriptive and inferential statistical methods were employed for data analysis. Descriptive statistics encompassed measures like standard deviation and means, while inferential statistics involved techniques such as regression and correlation. Figures and tables

were utilized to summarize and show the study's findings. The study adopted the following multivariate model:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where;

Y = Performance of KRA

X_1 = Staff Engagement

X_2 = Resource Allocation

X_3 = Organizational Communication

X_4 = Leadership

ε = Error term

β_0 = Regression constant or intercept,

$\beta_1, \beta_2, \beta_3$ and β_4 are the unknown coefficients of independent variables.

3.9: Diagnostic Tests

The proposed regression model assumes the following; to be linear in the parameters doesn't mean that it should be linear in the variables, it is also assumed that independent variables; Accounting output innovation, accounting process innovation and finance management innovation values are independent of the error term, homoscedasticity or constant variance. It is also assumed that there is autocorrelation between the two independent variables values; Normality, no or little multi collinearity. When these assumptions are violated, results are likely to give biased estimates of the parameters.

3.9.1 Normality Test

A normal distribution is one that is not skewed and has a kurtosis coefficient of three or less. Kolmogorov-Smirnov (K-S) Test will be used to gauge the likelihood that the data set is regularly distributed. The K-S test is the most widely used normality test, according to Ghasemi and Zahediasl (2012), likely due to the drawbacks of other tests and the ease with which it can be studied using SPSS. The criteria is that the data is normally distributed if the p-value is less greater 0.05.

3.9.2 Multicollinearity Test

Linear regression models are based on non-multicollinearity of independent variables (Saunders, Thornhill, & Lewis, 2019). This indicates that an independent variable shouldn't show how one independent variable is a linear function of another. The research computed Variance Inflation Factors (VIFs) for each independent variable and its reciprocals (tolerances) in order to test multicollinearity. It is recommended that the VIF tolerance level should not exceed 10; and a VIF exceeding 10, indicates high multicollinearity, which demonstrates that a variable in the model is a linear function of another variable. A variable showing multicollinearity is excluded from the model (Saunders, Lewis, & Adrian, 2009).

3.9.3 Homoscedasticity Test

A scenario known as homoscedasticity occurs when the error term is the same for all values of the independent variables. According to homoscedasticity, each value of the independent variables has a similar amount of variability for the dependent variable. To check for variance in the residuals in the regression model in use, a homoscedasticity test is made. A normal distribution exists if there is an equal variance for the error term. Heteroskedasticity is a statistical concept that refers to the absence of an equal level of variability for each value of the independent variables. In

order to determine if a linear regression model was homogeneous, Breusch and Pagan (1979) devised the Breusch-Pagan test.

3.10 Ethical Considerations

The researcher made every effort to protect respondents' privacy. The respondents were given the reassurance that any information they provided was utilized for the purposes of the study and not disclosed to any other parties. The researcher also gave the assurance that neither verbally nor in writing, any personal information would be exposed. Throughout the whole research process, the researcher respected the confidentiality of the identities of the respondents. As a result, no information about the respondent was disclosed to or exposed to third parties.

The data acquired from the study was safely kept for easy reference. To keep the commitments made to the respondent, the computer-based data was secured with a password. This prevented unauthorized access of data from a third party. The evaluated data was kept in storage locations such as Compact Disks and email addresses for ease of access since data stored in an email account can be retrieved easily and whenever needed. According to Mugenda and Mugenda (2013), it is the researcher's duty to protect the data used in any research study.

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSION

4.1: Introduction

The section detailed the study's outcomes encompassing the response rate, demographic profile of participants such as their job roles, educational attainment, and experience. The study also outlines the findings from descriptive and inferential analysis.

4.2: Response Rate

The study issued 141 questionnaires to target respondents of the study comprising of top management (chief managers, and managers), middle management (assistant managers and supervisors, and lower management levels (officers). Figure 4.1 shows the response rate.

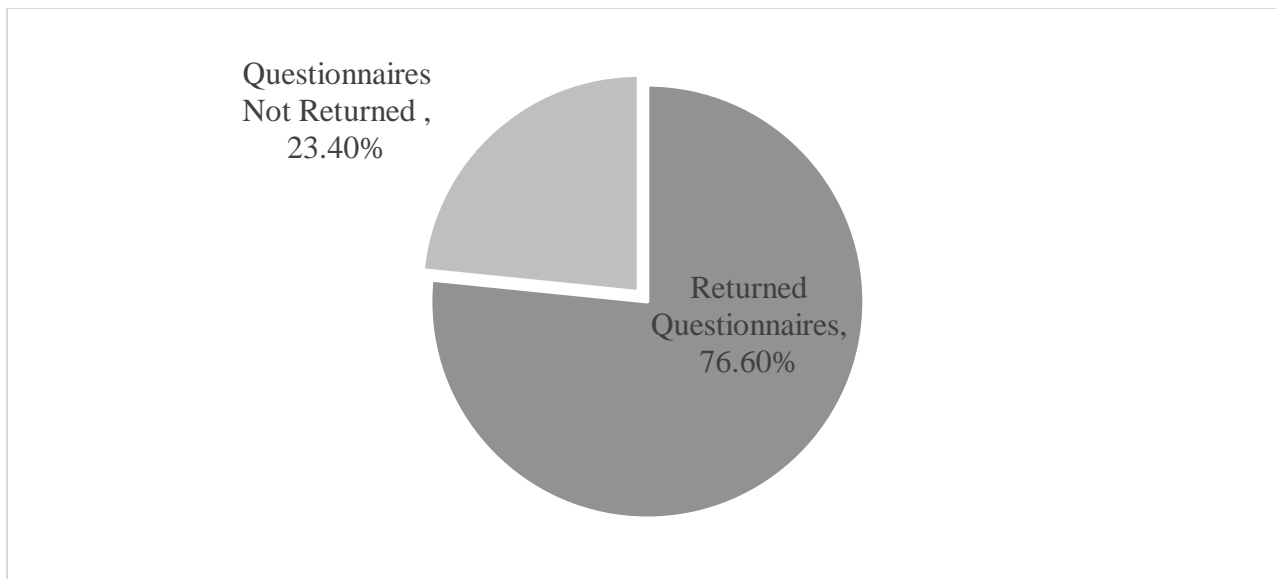


Figure 4.1: Response Rate

The study obtained a response rate of 76.6%, totaling 108 fully completed questionnaires. This rate met the criteria of being considered sufficient and suitable. It aligned with Cooper and Schindler's (2011) suggestion that a response rate of 70% or higher is commendable for analysis

purposes. Employing a drop and pick data collection method provided respondents with ample chances to engage with the questionnaire, facilitating the attainment of a high response rate.

4.3: Demographic Characteristics Results

The demographic attributes considered in the study comprised of highest level of education, position, and experience.

4.3.1: Respondents Highest Level of Education

The research aimed to evaluate the educational attainment of the participants included in the study. This was to provide insights into the educational background of the respondents, which was crucial in understanding how well they understood the contents of the questionnaire. Figure 4.2 outlines the results.

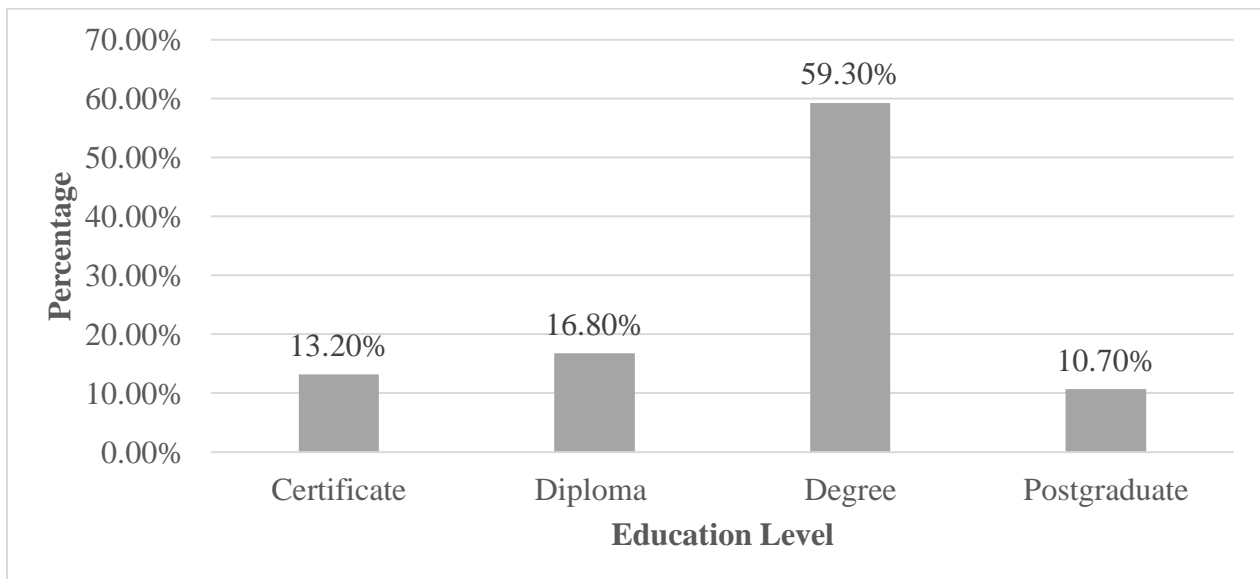


Figure 4.2: Respondents Highest Education Level

According to the results presented in figure 4.2, certificate holders accounted for 13.2%, diploma holders were 16.8%, and degree holders were 59.3% while postgraduates accounted for 10.7%.

The findings indicate that most participants held degrees, suggesting they were highly educated and capable of comprehending and responding to the questionnaire's contents effectively.

4.3.2: Respondents' Position

The study also sought to evaluate the positions held by respondents. This was occasioned by the fact that different positions within an organization offers unique perspectives on change management practices and their impact on performance. Figure 4.3 outlines the results.

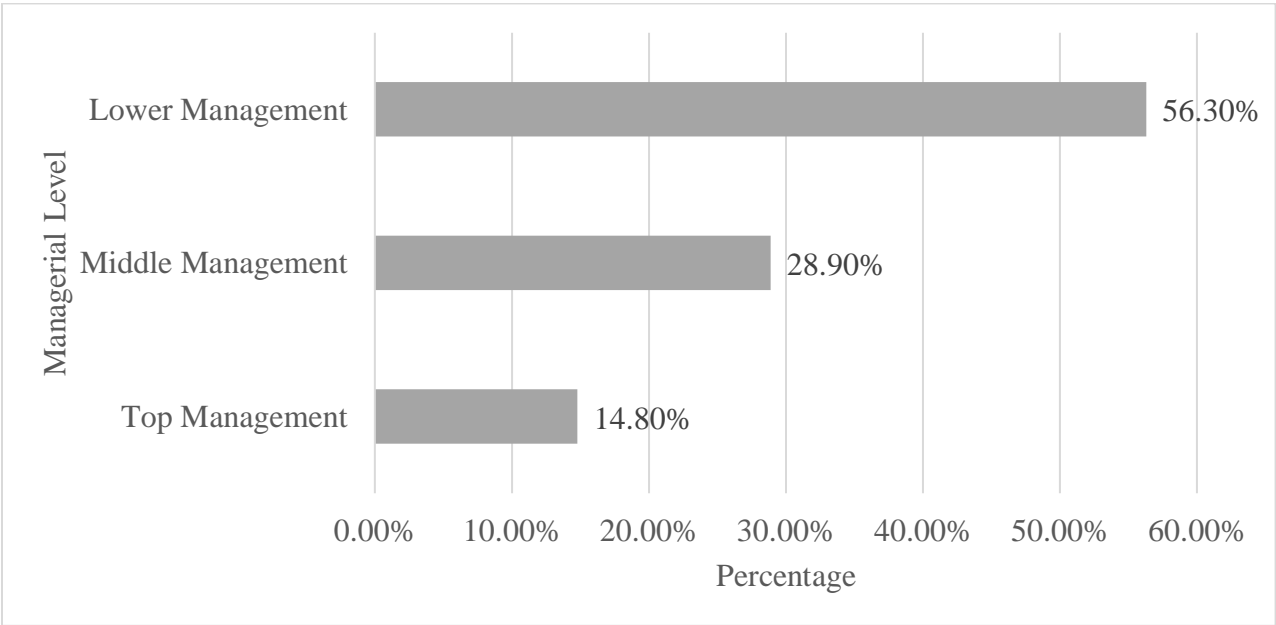


Figure 4.3: Respondents' Positions

The outcomes outlined by figure 4.3 shows that respondents in lower management were 56.3%, middle management were 28.9% while top management were 14.8%. The findings indicated that most of the participants held positions in lower management. This implied that a significant proportion of those surveyed were probably frontline employees or supervisors actively involved in the daily operations of the KRA.

4.3.3: Respondents Experience

The research additionally sought to assess respondents' level of expertise. This was to offer a deeper understanding of the practical implications of these practices on employees, operations, and overall performance. Figure 4.4 outlines the results.

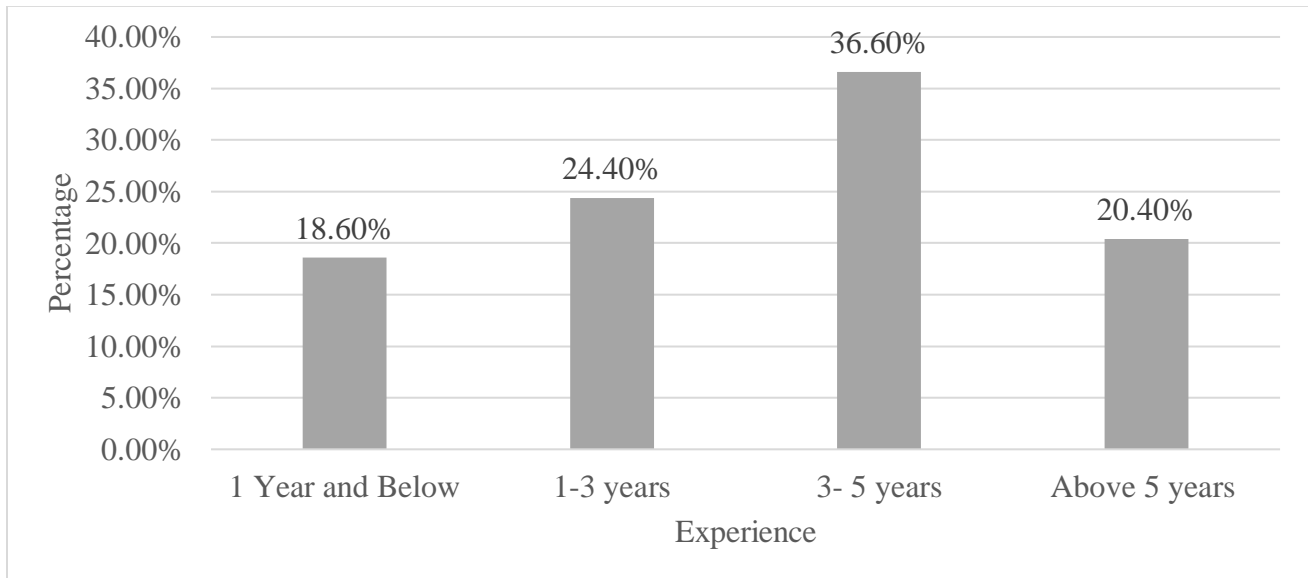


Figure 4.4: Respondents Experience

The outcomes outlined in figure 4.4 shows that respondents with experience of 1 year and below were 18.6%, between 1 and 3 years were 24.4%, between 3 and 5 years were 36.6% while those with experience of above 5 years accounted for 20.4%. The findings showed that majority of the participants had more than three years of experience, suggesting that they had been with the organization for a significant period, allowing them to observe change management initiatives and their impact on performance over time.

4.4: Descriptive Statistics

The research utilized descriptive statistics to portray how responses to various questionnaire items were distributed across different variables. Both the means and standard deviations were employed to present these descriptive statistics. Participants were requested to rate their agreement level with

the items via a scale from 1 to 5, where 1 represented “strongly disagree,” 2 meant “disagree,” 3 indicated “neutral,” 4 stood for “agree,” and 5 denoted “strongly agree”. For each of the responses, the researcher assessed the mean replies and corresponding standard deviations. Based on mean responses, and standard deviations, conclusions were drawn. A mean closer to 5 insinuated a higher agreement level among respondents regarding the statement. A mean closer to 1 insinuated a lower agreement level among respondents regarding the statement while a mean value from 2.6 to 3.4 insinuated a neutral or moderate agreement level from respondents. The standard deviation gauges how much responses diverge from the mean. A lower std.dev suggested that responses are tightly grouped near the mean, whereas a higher standard deviation implied greater variability in responses. This implied that a smaller standard deviation suggested that responses were more consistent, indicating a higher level of agreement among respondents while a larger standard deviation suggested that responses were more scattered, indicating greater variability in perceptions among respondents.

4.4.1: Staff Engagement

Table 4.1 shows presents the descriptive statistics on staff engagement.

Table 4.1: Descriptive Statistics on Staff Engagement

| Staff Engagement | Mean | Std. Dev |
|---|--------------|-----------------|
| The authority engages employees in the change decision making process | 4.017 | 0.725 |
| There is incorporation of employees’ views in the decision made | 3.921 | 0.883 |
| The authority offers employees rewards on merits | 3.967 | 0.610 |
| Targets are set and rewards given to unit that attains the targets | 3.950 | 0.675 |
| The extent to which the authority offers rewards and recognition determines changes acceptance levels | 3.883 | 0.904 |
| The authority provides employees with opportunities for growth and development | 3.867 | 0.623 |
| There is continuous engagements between staffs and the management on matters affecting staffs | 3.867 | 0.833 |
| Average | 3.924 | 0.750 |

According to findings outlined in table 4.1, the average level of staff engagement in the change management process and its impact on KRA's organizational performance was 3.924. This suggested that respondents generally agreed with the statements regarding staff engagement. The overall standard deviation, at 0.750, indicating minimal variation in responses from the average.

The findings also showed that respondents were in agreement with the following statements: the authority offered employees rewards based on merit (mean=3.967, std.dev=0.610); targets were set and rewards given to the unit that met the targets (mean=3.950, std.dev=0.675); staffs were engaged in the change decision-making process (mean=4.017, std.dev=0.725); employees' opinions were taken into consideration when making decisions (mean=3.921, std.dev=0.883). The statements that the authority gave employees opportunities for growth and development (mean=3.867, std.dev=0.623), that there were ongoing discussions between staff and management on issues affecting staff (mean=3.867, std.dev=0.833), and that the degree to which the authority offered rewards and recognition determined changes acceptance levels (mean=3.883, std.dev=0.904) were also agreed on by the respondents.

The results tallied with Kariuki (2018) whose study found that workers were generally engaged, with the majority being emotionally and physically interested but only minimally cognitively involved. The study also found a link between average productivity on employee and average employee engagement. The results suggested a commendable level of staff engagement in organizational change management, indicating that the authority actively involved employees in decision-making processes and values their input. Additionally, the organization's dedication to providing growth opportunities and maintaining continuous communication between staff and management highlighted a supportive and transparent environment. These implications collectively suggested a positive-correlation between staff engagement in change processes and

overall organizational performance, with the potential to enhance employee satisfaction, commitment, and contribute to sustained success. However, Beijer (2016) asserted that the level of staff engagement does not always contribute to organizational success in the change process but instead results to decreased morale and empowerment that affects the general performances. For there to be positive results attached to staff engagements, aspects of communication, organisational support, management support, and social support ought to be part of engagement process.

4.4.2: Resource Allocation

Table 4.2 outlines the descriptive statistics on Resource Allocation.

Table 4.2: Descriptive statistics on Resource Allocation

| Resource Allocation | Mean | Std. Dev |
|--|-------------|-----------------|
| The authority allocates sufficient financial resources to the change process | 3.921 | 0.706 |
| There is adequate utilization of the allocated financial resources in the change process | 3.833 | 0.905 |
| The authority has adequate human capacity to implement changes | 3.817 | 0.596 |
| The available human capacity is equipped with the right skills to implement changes | 3.618 | 0.777 |
| The authority has set up appropriate technology for change implementation process | 3.782 | 0.684 |
| There are trained personnel with technological knowledge to facilitate change implementation process | 3.767 | 0.722 |
| Average | 3.79 | 0.732 |

According to the outcomes outlined in table 4.2, the overall mean for resource allocation in the change management process on organizational performance of KRA was 3.79 and. This bore the implication that the respondents agreed with the items on resource allocation and its effect on organizational performance. The overall standard deviation was 0.732 with a range between 0.596 and 0.905. The results showed slightly low variations in the responses of the statements from the mean.

Furthermore, the data indicated that the respondents were in agreement with the following statements: the authority had sufficient human capacity for implementing changes (mean=3.817,

std.dev=0.596); the available human capacity were equipped with the right skills to implement changes (mean=3.618, std.dev=0.777); and the authority allocated sufficient financial resources to the change process (mean=3.921, std.dev=0.706). The outcomes also showed that respondents were in agreement with the claims that the authority had installed the necessary technology for the change implementation process (mean=3.782, std.dev=0.684) and that the process was facilitated by trained individuals who were technologically savvy (mean=3.767, std.dev=0.722).

The outcomes corroborate those of Omollo, Christopher, and Onyango (2017), who showed that performance was greatly impacted by resource allocation and optimal utilization. The fact that participants agreed on the authority's allocation of sufficient financial resources and their adequate utilization in the change process suggested a positive foundation for successful organizational transformations. Additionally, the perceived adequacy of human capacity and skills for implementing changes, along with the presence of appropriate technology and trained personnel, further strengthened the organization's preparedness for change initiatives. These findings collectively implied that the organization has a solid infrastructure in place, both in terms of financial backing, and human and technological resources, which boded well for effective change management practices. This, in turn, suggested a positive influence of resource allocation strategies and organizational performance, highlighting the potential for successful and smoothly executed change processes within the organization.

However, Balogun and Hailey (2014) asserted that resource allocation during organizational change can have negative impacts if not managed effectively. One instance is when resources are allocated unevenly, leading to resentment and decreased morale among employees. If certain departments receive more resources than others during a change process, it can create feelings of

unfairness and hinder collaboration among teams. This acts as a hindrance to effective implementation of the intended change process.

4.4.3: Organizational Communication

The results are outlined in Table 4.3.

Table 4.3: Descriptive Statistics on Organizational Communication

| Organizational Communication | Mean | Std. Dev |
|--|--------------|-----------------|
| There exist different channels of communication for information conveyance | 4.136 | 0.423 |
| Any change in the authority's operation is passed through one-on-one communication | 3.425 | 0.919 |
| The authority issues circulars to employees in case of changes in the operations | 3.879 | 0.669 |
| There is readily available information to all employees at all times | 3.324 | 1.097 |
| There is timely delivery of information to staffs in the authority | 3.776 | 0.733 |
| The authority provides feedback to staffs in a timely manner | 3.803 | 0.706 |
| There is an established communication hierarchy between the management and the employees | 3.936 | 0.718 |
| The management ensures there is clarity of information to employees | 3.885 | 0.753 |
| Average | 3.771 | 0.752 |

According to the results outlined in table 4.3, organizational communication in the change management process on organizational performance of KRA had an overall mean of 3.771. The results had an implication that many of the respondents agreed with the statements on organizational communication. Consequently, the overall standard deviation was 0.752 with a range of between 0.423 and 1.097. This showed the responses on various statements moderately deviated from the mean score.

3.324 1.097

The findings also indicated that participants were in accord with the assertions that various communication channels were available for conveying information (average rating=4.136, std.dev=0.423), that the administration issued circulars to staff members in the event of operational changes (average rating=3.879, std.dev=0.669), and that information was delivered to staff members in a timely manner (average rating=3.776, std.dev=0.733). Additionally, respondents

were in agreement with the statements that the administration provided timely feedback to staff members (average rating=3.803, std.dev=0.706), that there was a well-defined communication hierarchy between management and employees (average rating=3.936, std.dev=0.718), and that management ensured clarity of information for employees (average rating=3.885, std.dev=0.753). Respondents were however neutral on the statements that any change in the authority's operation was passed through one-on-one communication (mean=3.425, std.dev=0.919) and that there was readily available information to all employees at all times (mean =3.324, std.dev=1.097). On average, all respondents agreed with the statements on organizational communication as depicted by average response of 3.771.

According to the results, the high mean scores for statements affirming the existence of various communication channels, the issuance of circulars by authorities during operational changes, and the timely delivery of information to staff members indicated a generally effective communication system. The acknowledgment of an established communication hierarchy, feedback mechanisms, and management's commitment to clarity further strengthened this impression. However, the neutral stance on statements regarding one-on-one communication for operational changes and the availability of information to all employees at all times highlighted potential areas for improvement. The results were consistent with Musheke and Phiri (2021) who established that effective communication increased organizational performance.

On the other hand, Koschmann's (2012) while conducting a study on BMW's Oxford plant demonstrated that various communication aspects bore negative effects on the change process. Aspects such as unclear messaging leading to confusion, rumors fostering anxiety, resistance due to lack of information, trust erosion from perceived dishonesty, and increased stress due to uncertainty culminates into improper dissemination of messages that negatively affects the change

process. The study advocated for the importance of effective communication in navigating organizational change, emphasizing the need for clear and transparent communication to mitigate negative effects.

4.4.4: Leadership

Table 4.4 shows presents the descriptive statistics on organizational communication.

Table 4.4: Descriptive Statistics on Leadership

| Leadership | Mean | Std. Dev |
|--|--------------|-----------------|
| Leaders within the authority champions change process | 4.022 | 0.517 |
| Leaders act as support to staffs in responding and adapting to changes | 3.591 | 0.914 |
| The implementation of the change process in the authority is spearheaded by leaders | 3.872 | 0.725 |
| Leaders encourage staffs to work collaboratively towards achieving change process goals | 3.911 | 0.748 |
| Staff collaboration is facilitated bearing in mind individual’s weaknesses and strengths | 3.549 | 1.031 |
| Leaders in the authority are keen to create a sense of joint mission and ownership of organizational goals and objectives. | 3.619 | 0.998 |
| Leaders in the authority are willing to sacrifice their time and gain to support employees at times of changes | 3.369 | 1.034 |
| Average | 3.705 | 0.852 |

The outcomes outlined in table 4.4 indicated that leadership in the change management process on organizational performance of KRA had an overall mean of 3.705. The results has an implication that respondents agreed with the statements on leadership. Consequently, the overall standard deviation was 0.852 with a range of between 0.517 and 1.034. This showed the responses on various statements on leadership moderately deviated from the mean score.

The respondent were in agreement with the statements that leaders within the authority championed change process (mean=4.022, std.dev=0.517), that leaders acted as support to staffs in responding and adapting to changes (mean=3.591, std.dev=0.914) and that the implementation of the change process in the authority was spearheaded by leaders (mean=3.872, std.dev=0.725). Similarly, respondents agreed with the statements that leaders encouraged staffs to work

collaboratively towards achieving change process goals (mean=3.911, std.dev=0.748), that staff collaboration was facilitated bearing in mind individual's weaknesses and strengths (mean=3.549, std.dev=1.031) and that leadership in the organization is focused on fostering a shared mission and ownership of goals and objectives, with an average rating of 3.619 and std.dev=0.998. However, respondents were neutral regarding whether leaders were willing to prioritize supporting employees during times of change, with an average rating of 3.369 and , std.dev=1.034. Overall, respondents generally agreed with statements about leadership, with an average rating of 3.705.

These findings suggested that organizations should focus on developing strong leadership skills in their employees. Leaders who are able to champion change, support staff, and create a sense of shared ownership were more likely to be successful in leading their organizations through change. Additionally, organizations should create a culture that supports leaders in making sacrifices for their employees during times of change. This could include providing leaders with the resources and support they needed to be successful, as well as recognizing and rewarding leaders who were willing to go the extra mile for their employees. The results tallied with Al-Khajeh (2018) who established that that transactional, bureaucratic, and charismatic leadership all had a detrimental effect on organization performances. Similarly, there was a positive correlation between organizational success and leadership philosophies like transformational, autocratic, and democratic.

Judge and Piccolo (2014) however established that leadership can have negative impacts during organizational change in various instances. One notable scenario is when leaders exhibit authoritarian behavior, which can result in resistance and decreased morale among employees. Autocratic leadership styles are associated with lower levels of job satisfaction and organization

commitment. When leaders fail to involve employees in the change process, it can create feelings of alienation and distrust, ultimately impeding the success of the change initiative.

4.4.5: Performance of Kenya Revenue Authority

The study further sought to establish the performance statuses of KRA in areas of Revenue Collected, Customer Satisfaction, and Annual Revenue Growth. Table 4.5 outlines the results.

Table 4.5: Descriptive Statistics on Performance of KRA

| Performance of KRA | Mean | Std. Dev |
|---------------------------|--------------|-----------------|
| Revenue Collected | 3.876 | 0.841 |
| Customer Satisfaction | 3.712 | 0.941 |
| Annual Revenue Growth | 3.652 | 1.035 |
| Average | 3.747 | 0.939 |

According to the results presented in table 4.5, all respondents agreed with the aspects of performance of KRA in areas of revenue collected, customer satisfaction, and annual revenue growth as shown by means of 3.876, 3.712 and 3.652 and std.dev of 0.841, 0.941 and 1.035 respectively. The agreement among respondents implied that the organization had been successful in communicating, implementing, and embedding changes without causing disruptions or negative effects on key performance metrics. It implied that the change initiatives had been well-received and accepted by both internal and external stakeholders, contributing to the positive performance outcomes.

Additionally, the results underscored the importance of customer-centric change strategies, indicating that the organization had successfully aligned its practices with the evolving needs and expectations of its clientele. This alignment is crucial for sustained success, as satisfied customers were more likely to engage positively with the organization, fostering loyalty and repeat business. The results further bore the implications that a well-managed change process that had positively influenced organizational performance. It suggested that KRA had been able to balance the

demands of change with maintaining and even improving key performance indicators, showcasing effective change management practices that contributed to the overall success of the organization.

4.5: Diagnostic Tests

This segment comprises diagnostic assessments aimed at examining regression assumptions. These assessments encompass tests for normality, multicollinearity, and heteroscedasticity.

4.5.1: Normality Test

Normality assessment was carried out through both the Kolmogorov-Smirnov test and the Shapiro-Wilk test. Table 4.6 illustrates the results of the normality tests.

Table 4.6: Kolmogorov-Smirnov test of Normality

| | Kolmogorov-Sminorv | | | Shapiro-Wilk | | |
|------------------------------|--------------------|-----|--------|--------------|-----|-------|
| | Statistic | Df | Sig. | Statistic | df | Sig. |
| Staff Engagement | 0.155 | 107 | 0.071 | 0.841 | 107 | 0.096 |
| Resource Allocation | 0.174 | 107 | 0.105 | 0.811 | 107 | 0.103 |
| Organizational Communication | 0.189 | 107 | 0.059 | 0.798 | 107 | 0.817 |
| Leadership | 0.114 | 107 | 0.078 | 0.694 | 107 | 0.993 |
| Performance of KRA | 0.146 | 107 | 0.065* | 0.423 | 107 | 0.071 |

Table 4.6 revealed that the Kolmogorov-Smirnov and Shapiro-Wilk tests yielded values greater than 0.05, suggesting rejection of the proposition that the data was not distributed normally. This implied that both the dependent and independent variables followed a normal distribution, facilitating accurate variable estimation. Park (2015) stipulated that a Shapiro-Wilk test value of 0.05 signifies normal distribution, while a value of precisely 0.05 indicates significant deviation from normality.

4.5.2: Multicollinearity

To assess the presence of multicollinearity and its potential impact on data analysis, the study employed collinearity diagnosis, calculating both Variance Inflation Factor (VIF) values and tolerance levels. Multicollinearity arises when the independent variables lack stability, either due to high-level interactions among them, or when a variable is a close linear mix of others. In this study, collinearity statistics were utilized to assess the correlation degree with independent variables, indicating significant causal relationships. Table 4.7 provides an overview of the multicollinearity findings.

Table 4.7: Multicollinearity

| | Collinearity Statistics | |
|------------------------------|-------------------------|-------|
| | Tolerance | VIF |
| Staff Engagement | 0.214 | 3.332 |
| Resource Allocation | 0.362 | 2.871 |
| Organizational Communication | 0.232 | 2.673 |
| Leadership | 0.366 | 3.745 |

According to the results in table 4.7, all variables displayed VIF values below 10, coupled with a tolerance exceeding 0.1. This suggested the absence of symptoms related to multicollinearity, aligning with the criteria outlined by Creswell and Creswell (2017).

4.5.3: Homoscedasticity Test

The research utilized the Breusch-Pagan test, created by Breusch and Pagan in 1979, to examine the consistency within a linear regression model. Table 4.8 displays the results.

Table 4.8: Breusch-Pagan Test of Homoscedasticity

| Breusch-Pagan / Cook-Weisberg test for Homoscedasticity | |
|---|----------|
| Ho: Constant variance | |
| chi2(3) | = 0.7225 |
| Prob > chi2 | = 0.6861 |

Homoscedasticity is confirmed when the p-value in the Breusch-Pagan test exceeds 0.05. The findings in Table 4.8 demonstrated a non-significant p-value, indicating that it exceeded 0.05 at a significance level of 5%. This suggested that the assumption of constant variance is upheld, indicating homogeneity in the error term and thus no violation of the classical linear regression assumption regarding homogeneity.

4.6: Inferential Statistics

The study assessed the association between the variables staff engagement, resource allocation, organizational communication, leadership, and KRA performance. The Pearson's correlation was used to assess the association. Using multiple regression, the study also investigated whether the dependent variables were indicators of the independent variable.

4.6.1: Correlation Results

Correlation examined how closely and in what direction the variables are related in a study. Table 4.9 provided an outline of the correlation analysis findings.

Table 4.9: Correlation Analysis

| | | Staff Engagem ent | Resource Allocatio n | Organizational Communicatio n | Leadershi p | Performanc e of KRA |
|-------------------------------------|---|-------------------------|----------------------------|-------------------------------------|----------------|------------------------|
| Staff Engagement | Pearson Correlation Sig.(2-tailed) | 1 | | | | |
| Resource Allocation | Pearson Correlation Sig.(2-tailed) | .361** 0.003 | 1 | | | |
| Organizational Communicatio n | Pearson Correlation Sig. (2-tailed) | .550** 0.000 | .426** 0.000 | 1 | | |
| Leadership | Pearson Correlation Sig. (2-tailed) | .376** 0.002 | .447** 0.000 | .734** 0.000 | 1 | |
| Performance of KRA | Pearson Correlation | .395** | .516** | .331** | .446** | 1 |

| | | | | | |
|-----------------|-------|-------|-------|-------|-----|
| Sig. (2-tailed) | 0.000 | 0.000 | 0.000 | 0.000 | |
| N | 108 | 108 | 108 | 108 | 108 |

The result indicated a strong and positive correlation between staff engagement and KRA performance. With a correlation coefficient of 0.395 and a significance level of 0.000 (less than 0.05), the results suggested that enhancing staff engagement during the change management process led to improved KRA performance. The results tallied with Rotich and Deya (2021) who noted that allowing employees participate in the formulation of organizational change and implementation process strengthened their mental and emotional connection with the organization which enhances the performance levels. However, Ford, Ford, and D’Amelio (2018) asserted that when staffs feel the absence of alignment between the organization's goals and the proposed changes, it contributed to resistance and disengagement. This led to resistance in participation, which hinder the success of the change initiative and consequently impact organizational performance negatively.

The findings also demonstrated a strong and positive correlation between resource allocation and KRA performance. A correlation value of 0.516 and a significant value of $0.000 < 0.05$ demonstrated this. The results implied that enhancing resource allocation in the change management process resulted to enhanced performance of KRA. The results were consistent with Masya, Wamitu, and Weru (2022) who found that resource allocation has a big impact on strategy implementation amongst organizations. Balogun and Hailey (2014) however pointed that if resource allocation is unevenly done where certain departments receive more resources than others during a change process, it creates feelings of unfairness and hinder collaboration among teams which acts as a hindrance to effective implementation of the intended change process thus affecting general performance.

The results further showed that organizational communication bears a positive significant correlation with performance of KRA. This is shown by a correlation value of 0.331 and a significant value of $0.000 < 0.05$. The results implied that enhancing organizational communication practices in the change management process resulted to enhanced performance of KRA. The result were consistent with Musheke and Phiri (2021) who established that effective communication increased organizational performance. Jones (2018) however argued that negative correlation between organization communication and performance arises when there is a lack of clarity and transparency in communication regarding the change initiative. When leaders fail to provide clear objectives, rationale, and expectations surrounding the change, employees may feel confused, anxious, or resistant to the proposed changes. This lack of understanding can result in decreased motivation, increased stress levels, and a decline in productivity among employees.

The findings also showed a strong and positive correlation between leadership and KRA performance, evidenced by a correlation coefficient of 0.446 and a significance value of 0.000, which is below the threshold of 0.05. The results implied that enhancing leadership practices in the change management process resulted to enhanced performance of KRA. According to Ajmal, Farooq, Sajid, and Awan (2014), leaders in organizations operate as change agents and have the power to either positively or negatively affect how well change objectives are achieved. However, Armenakis and Bedeian (2016) highlights that ineffective leadership during times of change leads to increased resistance among employees, resulting in decreased productivity, morale, and ultimately, organizational performance.

4.6.2: Multiple Regression Analysis

The research employed multiple regression analysis to explore how the independent variables relate to the dependent variable, using a confidence level of 95%.

4.6.2.1: Model Summary

The study included a model summary to assess the degree of association between the combined independent variables and the dependent variable, as well as the percentage of the dependent variable accounted for by the combined independent variables. Table 4.9 outlines the model summary results.

Table 4.10: Model Summary

| R | R Square | Adjusted R Square | Std. Error of the Estimate |
|--|-----------------|--------------------------|-----------------------------------|
| .842 ^a | 0.739 | 0.672 | 0.4945 |
| Predictors: (Constant), Staff Engagement, Resource Allocation, Organizational Communication and Leadership | | | |

The model summary results showed existence of a high degree of relationship between change management practices (staff engagement, resource allocation, organizational communication, and leadership) and performance of KRA. This is shown by R-value of 0.842. The coefficient of determination (R-square=0.739) implied that 73.9% of variations in performance of KRA was accounted by change management practices comprising of staff engagement, resource allocation, organizational communication and leadership.

4.6.2.2: Analysis of Variance

Analysis of Variance (ANOVA) was included to assess the statistical significance of the model linking the independent variables with the dependent variable.

Table 4.11: ANOVA (Model Significance)

| | Sum of Squares | Df | Mean Square | F | Sig. |
|------------|-----------------------|-----------|--------------------|----------|---------------------|
| Regression | 49.792 | 4 | 12.448 | 16.0382 | 0.0211 ^b |
| Residual | 79.943 | 103 | 0.776 | | |
| Total | 51.735 | 107 | | | |

a. Dependent Variable: Performance of KRA
b. Predictors: (Constant), Staff Engagement, Resource Allocation, Organizational Communication and Leadership

The ANOVA findings revealed a significance value of 0.0211, which was less than the conventional threshold of 0.05. This indicated that the model, which connected the independent variables to the dependent variable, demonstrated statistical significance, suggesting it's a suitable fit for the study.

4.6.2.3: Regression Coefficients

The study incorporated the regression coefficient outcomes to demonstrate how changes in the independent variable can impact the variation observed in the dependent variable. The regression results are outlined in table 4.12.

Table 4.12: Model Coefficients

| | Unstandardized Coefficients | | Standardized Coefficients | | |
|------------------------------|-----------------------------|------------|---------------------------|--------|-------|
| | B | Std. Error | Beta | T | Sig. |
| (Constant) | 0.284 | 0.633 | | 0.4487 | 0.022 |
| Staff Engagement | 0.372 | 0.134 | 0.311 | 2.7761 | 0.000 |
| Resource Allocation | 0.538 | 0.108 | 0.462 | 4.9815 | 0.000 |
| Organizational Communication | 0.306 | 0.193 | 0.251 | 1.5855 | 0.000 |
| Leadership | 0.408 | 0.134 | 0.344 | 3.0448 | 0.000 |

Dependent Variable: Performance of KRA

The optimal model of the study becomes

$$\text{Performance of KRA} = 0.284 + 0.538 (\text{Resource Allocation}) + 0.408 (\text{Leadership}) + 0.372 (\text{Staff Engagement}) + 0.306 (\text{Organizational Communication})$$

The model coefficient results indicated that staff engagement had a positive significant influence on KRA performance, as evidenced by the significant value of 0.000 and beta value of 0.372. The findings suggested that a one-unit-increase in staff engagement practices in the change management process led to a 0.372-unit rise in KRA performance levels. The results were consistent with those of Harter and Adkins (2015), who showed that staff members can be involved

in the change process through a range of tactics, such as providing training and soliciting feedback on suggested changes.

Furthermore, as evidenced by the beta value of 0.538 and significant value of 0.000, resource allocation has a positive and significant influence on KRA performance. The findings suggested that raising resource allocation practices by one unit in the change management process raises KRA performance levels by 0.538 units. The results are tallied with those of Omollo, Christopher, and Onyango (2017), who showed that efficient use and distribution of resources had a significant impact on a company's performance. According to Monnot (2016), a company cannot successfully implement changes unless it has access to critical resources like financial, human, and technological resources.

Moreover, organizational communication positively and significantly influenced performance of KRA as shown by beta-value of 0.306 and significant value of 0.000. The results bore the implication that increasing organizational communication practices in the change management process with one unit's resulted to 0.306 units increase in the performance levels of KRA. The results were consistent with Bull and Brown's (2012) observation that a change program's success is greatly influenced by the quality of communication, as inadequate information exchanges heighten uncertainty, result in a divided attitude towards work, and increase employee alienation.

Additionally, as demonstrated by the significant value of 0.000 and beta value of 0.408, leadership has a positive and significant influence on KRA performance. The findings suggested that a one-unit increase in leadership practices during the change management process led to a 0.408-unit rise in KRA performance levels. Ajmal *et al.*, (2014) observed a relationship between leadership styles and management techniques and the degree to which a company achieves its goals. The study also

demonstrated that organizational leaders function as change agents and have the power to either positively or negatively affect how well a change's goals are realized.

CHAPTER FIVE

SUMMARY OF FINDINGS CONCLUSIONS AND RECOMMENDATIONS

5.1: Introduction

The chapter provided a summary of the research findings derived from both descriptive and inferential statistics. The results were summarized for each individual variable used in the study. Along with the study's findings and suggestions, additional research areas are listed in this chapter.

5.2: Summary of the Findings

The study's primary goal was to find out how KRA performance in Nairobi City County, Kenya, was influenced by change management practices. Finding out how staff engagement, resource allocation, organizational communication, and leadership affected KRA performance in Nairobi City County Kenya, was the key specific objectives. Utilizing a descriptive research design, the study focused on 470 KRA employees who were employed in the Customs and Border Control Department at the KRA Headquarters located in Nairobi. The ensuing sections provide an overview of each research objective's findings.

5.2.1: Staff Engagement

From the descriptive analysis results, all respondents agreed with the statements on staff engagement and its influence of performance of KRA. Similarly, the correlation analysis results established that staff engagement positively and significantly correlated with performance of KRA. The regression analysis results further established that staff engagement positively and significantly influenced performance of KRA as shown by significant value of 0.000 and beta value of 0.372. The results bore the implication that enhancing aspects of staff engagement in the change management process resulted to enhanced performance of KRA in Nairobi City County.

5.2.2: Resource Allocation

From the descriptive analysis results, all respondents agreed with the statements on resource allocation and its influence of performance of KRA. Similarly, the correlation analysis results established that resource allocation positively and significantly correlated with performance of KRA. The regression analysis results further established that resource allocation positively and significantly influenced performance of KRA as evidenced by the beta value of 0.538 and significant value of 0.000. The results bore the implication that enhancing aspects of resource allocation in the change management process resulted to enhanced performance of KRA in Nairobi City County.

5.2.3: Organizational Communication

From the descriptive analysis results, all respondents agreed with the statements on organizational communication and its influence of performance of KRA. Similarly, the correlation analysis results established that organizational communication positively and significantly correlated with performance of KRA. The regression analysis results further established that organizational communication positively and significantly influenced performance of KRA as shown by beta-value of 0.306 and significant value of 0.000. The results bore the implication that enhancing aspects of organizational communication in the change management process resulted to enhanced performance of KRA in Nairobi City County.

5.2.4: Leadership

From the descriptive analysis results, all respondents agreed with the statements on leadership and its influence of performance of KRA. Similarly, the correlation analysis results established that leadership positively and significantly correlated with performance of KRA. The regression analysis results further established that leadership positively and significantly influenced

performance of KRA as demonstrated by the significant value of 0.000 and beta value of 0.408. The results bore the implication that enhancing aspects of leadership in the change management process resulted to enhanced performance of KRA in Nairobi City County.

5.3: Conclusion

The results of the study led researchers to the conclusion that KRA performance in Nairobi City County is positively and significantly influenced by staff engagement in the change management process. Furthermore, staff engagement techniques like including workers' opinions and involving them in the decision-making process for changes, rewarding employees on merit and based on targeted attained, providing employees with opportunities for growth and development and having a continuous engagement between staffs and the management on matters affecting staffs further enhanced the performance levels of the authority.

The study's results indicated how resources are allocated during the change management process has a positive and significant impact on the performance of the Kenya Revenue Authority (KRA) in Nairobi City County. Effective resource allocation involves providing sufficient financial resources for the change process and ensuring they are used appropriately, having a capable workforce with the necessary skills for implementing changes, and utilizing suitable technology alongside knowledgeable personnel to facilitate the process. These practices collectively enhance the authority's performance.

Furthermore, organizational communication during the change management process also plays a crucial role in KRA's performance. Practices such as employing various communication channels, issuing informative circulars to employees regarding operational changes, ensuring access to information for all employees, timely delivery of information, providing feedback promptly, and

establishing a clear communication hierarchy between management and employees contributed significantly to enhancing performance.

Lastly, effective leadership during the change management process positively influences KRA's performance. This involved leaders championing the change, supporting staff in adapting to changes, fostering collaboration among staff towards achieving change goals, promoting a sense of shared mission and ownership of organizational objectives, and being willing to sacrifice their time and personal gain to support employees during times of change. These leadership practices further elevate the authority's performance levels.

5.4: Recommendations

Given that staff engagement has a substantial effect on performance, it is recommended that KRA improve employee involvement in decision-making processes during changes. This could be achieved by conducting regular feedback sessions and surveys where employees can share their opinions on the change management processes, ensuring their voices are heard.

Since resource allocation is pivotal to the success of change initiatives, KRA should increase its budget for technological resources. Investing in advanced CRM systems and real-time data analysis tools would improve both internal efficiency and the quality of services delivered to the public.

Given that organizational communication has a significant effect on performance, it is recommended that KRA improve organizational communication practices. This can be realized by ensuring there exist sufficient means of conveying communication and receiving feedback throughout the change process. This will create an avenue of information exchanges to ensure every party is informed on what is happening.

Given that leadership during the change management process has a significant positive influence on performance, it is recommended that KRA enhance its leadership practices. This can be achieved by ensuring leaders actively championing the change process and providing support to staff in adapting to changes through encouraging collaborative efforts towards achieving change process goals.

5.5: Areas of Further Studies

The context of the study was centered on KRA. The study thus recommended another study focusing on other sectors. This gave an opportunity to compare results from different sectors. Additionally, the study established that 73.9% of variations in performance levels of KRA was accounted by aspects of change management practices comprising of staff engagement, resource allocation, organizational communication, and leadership. The study thus suggested another study on other indicators of change management practices accounting for 26.1%.

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APPENDICES

Appendix 1: Introduction Letter

Dear respondent,

I'm a post-graduate student at Kenyatta University working for a master's degree in business administration with a strategic management option. I have to conduct a research project as part of a requirement. The "Influence of Change Management Practices on Performance of Kenya Revenue Authority in Nairobi City County, Kenya" is the topic of my research. I've created a questionnaire to collect information on the subject. I humbly ask that you please provide the best possible answers to the questions posed. Your information is solely for the purposes of this study, handled with the highest confidentiality, and under no circumstances be disclosed to any third parties. Thank you.

Yours sincerely,

Catherine Mule

Appendix 2: Questionnaire

Section A: Basic Information

1. Kindly indicate your highest level of education

- i. Certificate []
- ii. Diploma []
- iii. Degree []
- iv. Postgraduate []

2. Kindly indicate your managerial position

- i. Top Management Role []
- ii. Middle Management Role []
- iii. Lower Management Role []

3. Kindly indicate your years of service in the authority

- i. 1 year and below []
- ii. 1-3 years []
- iii. 3- 5 years []
- iv. Above 5 years []

Section B: Staff Engagement

The following statements relates to the influence of Staff Engagement on performance of KRA. Kindly indicate your level of agreement with the statements using a scale of 1-5, where strongly disagree=1, disagree=2, neutral=3, agree=4, strongly agree=5.

| Statement | 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|
| The authority engages employees in the change decision making process | | | | | |
| There is incorporation of employees' views in the decision made | | | | | |
| The authority offers employees rewards on merits | | | | | |
| Targets are set and rewards given to unit that attains the targets | | | | | |
| The extent to which the authority offers rewards and recognition determines changes acceptance levels | | | | | |

| | | | | | |
|---|--|--|--|--|--|
| The authority provides employees with opportunities for growth and development | | | | | |
| There is continuous engagements between staffs and the management on matters affecting staffs | | | | | |

Section C: Resource Allocation

The following statements relates to the influence of resource allocation on performance of KRA. Kindly indicate your level of agreement with the statements using a scale of 1-5, where strongly disagree=1, disagree=2, neutral=3, agree=4, strongly agree=5.

| Statement | 1 | 2 | 3 | 4 | 5 |
|--|----------|----------|----------|----------|----------|
| The authority allocates sufficient financial resources to the change process | | | | | |
| There is adequate utilization of the allocated financial resources in the change process | | | | | |
| The authority has adequate human capacity to implement changes | | | | | |
| The available human capacity is equipped with the right skills to implement changes | | | | | |
| The authority has set up appropriate technology for change implementation process | | | | | |
| There are trained personnel with technological knowledge to facilitate change implementation process | | | | | |

Section D: Organizational Communication

The following statements relates to the influence of organizational communication on performance of KRA. Kindly indicate your level of agreement with the statements using a scale of 1-5, where strongly disagree=1, disagree=2, neutral=3, agree=4, strongly agree=5.

| Statement | 1 | 2 | 3 | 4 | 5 |
|--|----------|----------|----------|----------|----------|
| There exist different channels of communication for information conveyance | | | | | |
| Any change in the authority's operation is passed through one-on-one communication | | | | | |
| The authority issues circulars to employees in case of changes in the operations | | | | | |
| There is readily available information to all employees at all times | | | | | |
| There is timely delivery of information to staffs in the authority | | | | | |
| The authority provides feedback to staffs in a timely manner | | | | | |

| | | | | | |
|--|--|--|--|--|--|
| There is an established communication hierarchy between the management and the employees | | | | | |
| The management ensures there is clarity of information to employees | | | | | |

Leadership

The following statements relates to the influence of Leadership on performance of KRA. Kindly indicate your level of agreement with the statements using a scale of 1-5, where strongly disagree=1, disagree=2, neutral=3, agree=4, strongly agree=5.

| Statement | 1 | 2 | 3 | 4 | 5 |
|--|----------|----------|----------|----------|----------|
| Leaders within the authority champions change process | | | | | |
| Leaders act as support to staffs in responding and adapting to changes | | | | | |
| The implementation of the change process in the authority is spearheaded by leaders | | | | | |
| Leaders encourages staffs to work collaboratively towards achieving change process goals | | | | | |
| Staff collaboration is facilitated bearing in mind individual's weaknesses and strengths | | | | | |
| Leaders in the authority are keen to create a sense of joint mission and ownership of organizational goals and objectives. | | | | | |
| Leaders in the authority are willing to sacrifice their time and gain to support employees at times of changes | | | | | |

Section 6: Performance of KRA

On a scale of 1-5 where 1=very low extent, 2=low extent, 3=neutral, 4=high extent and 5 very high extent, indicate how KRA has performed within 5 years in regard to the following measures:

| Performance Indicator | 1 | 2 | 3 | 4 | 5 |
|------------------------------|----------|----------|----------|----------|----------|
| Revenue Collected | | | | | |
| Customer Satisfaction | | | | | |
| Annual Revenue Growth | | | | | |

*****Thank you*****

Appendix 3: Letter from Graduate School



KENYATTA UNIVERSITY
GRADUATE SCHOOL

E-mail: dean-graduate@ku.ac.ke

Website: www.ku.ac.ke

P.O. Box 43844, 00100
NAIROBI, KENYA
Tel. 8710901 Ext. 57530

Our Ref: D53/CTY/PT/26147/2018

DATE: 16th February, 2024

Director General,
National Commission for Science, Technology
and Innovation
P.O. Box 30623-00100
NAIROBI

Dear Sir/Madam,


**RE: RESEARCH AUTHORIZATION FOR CATHERINE MUTHEU MULE – REG. NO.
D53/CTY/PT/26147/2018.**

I write to introduce Catherine Mutheu Mule who is a Postgraduate Student of this University. The student is registered for M.B.A degree programme in the Department of Business Administration.

Catherine intends to conduct research for a M.B.A Project Proposal entitled, “**Change Management Practices and Performance of Kenya Revenue Authority in Nairobi City County, Kenya**”.

Any assistance given will be highly appreciated.

Yours faithfully,


PROF. ELISHIBA KIMANI
EXECUTIVE DEAN, GRADUATE SCHOOL

AM/inn



KENYATTA UNIVERSITY
GRADUATE SCHOOL

E-mail: dean-graduate@ku.ac.ke

Website: www.ku.ac.ke

P.O. Box 43844, 00100
NAIROBI, KENYA
Tel. 810901 Ext. 4150

Internal Memo

FROM: Executive Dean, Graduate School

DATE: 16th February, 2024

TO: Catherine Mutheu Mule
C/o Business Administration Dept.

REF: D53/CTY/PT/26147/2018

SUBJECT: APPROVAL OF RESEARCH PROJECT PROPOSAL

This is to inform you that Graduate School Board at its meeting of 14th February, 2024 approved your Research Project Proposal for the M.B.A Degree Entitled, "**Change Management Practices and Performance of Kenya Revenue Authority in Nairobi City County, Kenya**".

You may now proceed with your Data Collection, Subject to Clearance with Director General, National Commission for Science, Technology and Innovation.

As you embark on your data collection, please note that you will be required to submit to Graduate School completed Supervision Tracking and progress report Forms per semester. The Forms are available at the University's Website under Graduate School webpage downloads.

Also, please ensure that you publish article(s) from your project before submitting it to Graduate School for examination as per the Commission for University Education and Kenyatta University guidelines.

Thank you.

ANNBELL MWANIKI
FOR: EXECUTIVE DEAN, GRADUATE SCHOOL

c.c. Chairman, Business Administration.

Supervisors:

1. Dr. Njeri Njuguna
C/o Department of Business Administration
Kenyatta University

