

DECLARATION

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DEDICATION

The work of this project is dedicated to the love of my life that is my daughter Valeriah Joan Nyaboke for her being my source of inspirations and her never ending love that is also a source of my motivation.

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The greatest appreciation to my heavenly father for the gift of good health and strength to pursue my studies and each and every person that spend their time, finances and energy which has helped to produce this research project. A big thank you Dr. Maina, for providing timely feedback, inspirational support as well as guidance and positive analysis as well as judgement to make this project as original as possible; to my work colleagues, to my class colleagues and friends for there support .

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OPERATIONAL DEFINITION OF TERMS

Knowledge-Management : is a procedure that involves systematic handling and storage of firm's assets of knowledge for creation of operational and strategic intent that involves schemes, approaches, systems and design that promotes knowledge creation, process clarification, information sharing and storage.

Knowledge : is discussed to as the comprehension, acquaintance, perceptions, presentiment held beneath a certain composition.

Tacit-Knowledge : is referred to as the skills that are gained through experience as well as process of employee training. It incorporates insight, intelligence and discretion.

Explicit-Knowledge : this is referred to as documented source of information that is used in organization as reference source that necessitate organization operations.

Organizational Performance : as a measurement in which organization accomplishes its objectives and goals.

Knowledge-Sharing : as an organizational process where employees exchange skills, capabilities, ideas, knowledge and proficiency of employees with their colleagues, with group members and as a whole with overall organization.

Video-Conferencing : this refers form of communication that uses technology (video or audio) to pass information from one person to another regardless of the location as long as there is connectivity.

Database Sharing : is store where information electronically stored for easy access and retrieval with the aid of technology.

Written Knowledge : Is made up of records evident about the past that is kept in writing or other permanent form.

Learning organization : is referred to organizations attributes that are connected with learning organization process that incorporate coordination process that supports organization goals and objectives.

ABBREVIATIONS AND ACRONYMS

BSC	Balanced Score Card
iCMS	Integrated Customs Management System
ICT	Information Communication Technology
KBT	Knowledge Based Theory
KM	Knowledge Management
KPIs	Key Performance Indicators
KRA	Kenya Revenue Authority
KS	Knowledge Sharing
KSBs	Knowledge Sharing Behavior
NHIF	National Hospital Insurance Fund
RBV	Resource Based-View
F / Y	Financial Year

ABSTRACT

Nowadays, companies are competing on market dominance as they come up with strategies to cope with dynamic environment in which they operate. This effort is intended to enhance the organization competitiveness that will eventually boost the organization performance. Organization may fail to achieve the intended performance threshold if there is no effective knowledge sharing among the units. Performance of KRA has improved over the years; despite the improvement the strategic plan set by KRA proves to be difficult to attain the key priorities outline in corporate plan. This background was the primary reason that the study It is against this background that the researcher sought to examine how performance at KRA is influenced and determined by knowledge sharing; with specific aim to examine how written knowledge, video conferencing, database sharing and information sharing meetings affects organization performance at KRA. The research is based on the following theories knowledge-based, resource base-view and organization learning theories. The research adopted a descriptive research design, which targets 162 respondents (technical and managerial staff) at Kenya Revenue Authority Times Tower offices. A suitable sample size of 113 respondents was chosen through random sampling that is stratified to provide required information with the aid of questionnaires. Field data was analyzed using inferential and descriptive statistics. Inferential statistics involve hypothesis testing using regression and drawing conclusions. The findings of the study reveal that knowledge sharing increases performance. The findings showed that effective written knowledge enables employees to share information within departments. The study established that video conferencing has a significant influence though it was the least important factor in knowledge sharing as per study variables, the study established that video conferencing is a vital means of communication for dispersed groups; however, it needs notably greater planning and procedures than information sharing meetings. The study recommends that Kenya Revenue Authority require the ICT technology that is hardware and software that is current and can be used in linking different departments and also satellite offices for effective coordination and operationalization of organizational actives as well as sharing knowledge among employees. Management of KRA should know that modern organization are shifting towards modern communication technology as model of reducing work load and promoting efficiency within the organization. Management of KRA should consider allocating more funds to mitigate the changing faces of ICT landscape that is connected with knowledge sharing and transmission. The ICT department should evaluate and have frequent trainings on changing faces of hardware and software technologies and also ensure that the organizational database is updated on a regular basis in order to assist employees in decision making as well to give accurate information as well feedbacks.

CHAPTER ONE

INTRODUCTION

1.1 Background of the study

Now days, organization are competing on market dominance as they come up with strategies to cope with dynamic environment in which they operate. This effort is intended to enhance the organization competitiveness that will eventually boost the organization performance (Swanson, 2011). Due to global dynamics and changing market trends has compelled organizations to change tact and recognize the value of knowledge sharing among its staff in a way that can enhance organizational performance (Woerkom& Sanders, 2010). Organization may fail to achieve the intended performance threshold if there is no effective knowledge sharing among the units. Hamal (2011) pointed that firm performance is influenced and determined by how organization receives knowledge and adopts it to her advantage with aim of enhancing its performance (Payne, 2010). Wang and Wang (2012) places more emphasis on organization establishing more prosperous system of knowledge sharing that are important and are beneficial in organization performance. Therefore, it is important to organization leadership to actualize and appreciate an organization culture that embraces knowledge sharing. Organization are faced with radical changes in the dynamic operating environment that has transformed the way organization view the importance of knowledge sharing, the dynamics of the changing business environment are avenues that organizations can learn how to re-invent the wheel and improve her performance (Lopez &Esteves, 2013).

Lurey and Raisinghani (2013) explains that benefits of creating knowledge in organizations as the strength of organization management adopting and monitoring the newly gained knowledge that organization tap from various sources, the knowledge is then incorporated with the existing knowledge in the organization. Several organizations are aware and they admit the value of management of knowledge, and the importance of sharing organization resources as an economic resource which provides an upper hand in firms achieving its sustainability. Organization leadership and management have recognized the prosperity of their organizations is determined and influenced by knowledge administration, knowledge generation, and knowledge sharing (Gardner, Gino &Staats, 2012). The emphasis is echoed by Chang, Gong and Peng (2012); there is a flourishing perspective on knowledge sharing among staff in an organization. Yuliansyah and Alvia (2016) provides advantages of knowledge sharing to include informed decision making within groups and individuals, encourage innovation competence, peak performance, quality service and superior product. Knowledge sharing enables employees to advance their

skills in problem solving, it increases organization performance, creates a better working process and finally it advances better opportunities for business (Seba, et al., 2012). Sharing of knowledge enables organizations to reduce cost in training for both new recruits and organizational learning cost (Yen, Tsung, Kuo& Li-An Ho, 2014).

Globally in the last ten years' knowledge management as a research discipline has shown tremendous growth as a result of intensified competition among organizations that have acquired modern technology and also recruited the most innovative human capital (Daley,2012). In Asia a study conducted in a Pakistanis' step up on the impact of knowledge management (KM) concerning organization performance by Danish (2012). He noted that there is undoubtedly evident that KM strategies have a greater impact on the performance of the telecommunication sector. While in the United Kingdom organization in the ICT sector have adopted KM by acquiring the most advanced technology to gain competitive advantage, this has been occasioned by frequent changes brought about hiring the most talented employees (Ramirez & Kumpikaite, 2012). According to Dalkir (2011) over forty percent of the United States, economic growth is attributed to the creation of intellectual capital as the sole strategy that addresses strategic issues that emphasize on knowledge retrieval system. Dalkir (2012) further indicated that 10 percent of the gross domestic product in developed economies is reinvested in the development of KM to have a competitive advantage.

In Africa countries such as South Africa according to Camarero and Garrido (2011) organizations have adopted KM to reduce dependencies on reward systems, employee monitoring, and knowledge championing and this organization prefers employee training and knowledge retention as well employee involvement in decision making. In Kenya, knowledge sharing is still a new phenomenon, however; KRA in its 6th corporate plan considers knowledge sharing in streamlining its operations. To improve on performance, KRA requires a supportive source of knowledge that entitles it to accomplish various objectives as required. Knowledge sharing enabled the departments within KRA to exchange information about the performance of different units. Through sharing of information, the strategic department and other units were in a strategic position to formulate strategies that will improve and increase its performance. Effective and efficient functioning tax administration and the tax system depend massively on efficient knowledge sharing.

Tax administration develops and communicates new tax legislation while individual and corporate taxpayers seeks obligation on knowledge on new tax laws (Mutisya, 2014). A

Knowledge database and channel for knowledge sharing has been developed by KRA to facilitate central storage/access of knowledge assets, collaboration, as well as attaining international best practices that lowers organization operation cost and to enhance operational efficiency in revenue collection (KRA, 2017). This has enabled the evaluation and analysis of payments of taxes in relation with the scope of non-execution in emerging economies that is influenced by advanced services delivery (KRA, 2017). Besides massive investment on knowledge management platforms and sharing platforms, Kenya Revenue Authority routinely convenes meetings with industry associations with honest and clear deliberations among diverse sector players and the tax authority with a purpose of deliberating on topics relating to taxation (KRA, 2017).

A study by Seba and other scholars (2012) indicates that knowledge management and sharing has a positive influence on firm's performance in a competitive environment and it's a vital component knowledge that determine all management aspirations and its contributes to organization competitive advantage (Owelle, 2013). Owelle (2013) further explains the sharing of knowledge as vital section of knowledge which is drip rived of management support and its entire benefit to organization is endangered, the process of knowledge sharing provides an opportunity to organization to gain a competitive advantage. To gain competitive margin in an organization, knowledge sharing creates opportunities for advancement for the firms that are productive to become more fruitful in their competencies and empower them to reach their competitive advantage (Chilton, 2013).

According to Wang and Wang (2012), management of knowledge resources is vital for the development of the firm in both unsteady and competitive environments. Another study by Xu et al (2010) shows right execution of knowledge sharing leads an organization in the right direction of effective innovation capacity as well as create quality products and services which distinctly indicate that productive knowledge sharing results in creativity and innovation. Another study by Xu et al (2010) shows right execution of knowledge sharing leads an organization in the right direction of effective innovation capacity as well as create quality products and services which distinctly indicate that productive knowledge sharing results in creativity and innovation. An indication that knowledge sharing when is properly executed; it provides the organization with the right direction of providing effective capacity as well as guides the organization to produce quality goods and services that are distinctly prove that knowledge sharing results to organization creativity and innovation capabilities and at the same time the organization was in a better position to provided new better products and services (Xu, Houssin, Caillaud & Gardoni, 2010).

1.1.1 Organizational Performance

Bagire (2012) defines organization performance as a measurement in which organization accomplishes its objectives and goals. Organizational performance focuses on many dimensions making it hard to describe it using one dimension. Porter (1981) provides the following dimensions profitability, innovation capacity, organization efficiency, and cost reduction and organization effectiveness. Any strategy of an organization is tested on the level of performance of that organization (Namada, 2013). The study used and adopted the definition according to Steers (2011) defines performance as it pertains; effectiveness as well as efficiency within and without the organization. Organizational performance is a wide notion that is utilized synonymously with organizational efficiency, productivity, profitability, effectiveness and lately it also includes competitiveness of the organization (Edwards, 2011).

Improvement of performance is the key to management strategy that influences general organizational performance that is closely linked and connected with profitability within organizations (Becerra & Sabherwal, 2014). Chilton (2013) describes organization performance in relation to organization sales, profitability as well per capital share earnings that are commonly used as financial indicators within profit making firms. The use of financial indicators of performance gives a perspective of the firm that is insufficient and incorrect hence it is vital to include the non-financial performance perspective of performance (Chilton, 2013). The research study adopted the performance based on non-financials items such as customer care, customer relations, staff efficiency and effectiveness, resource utilization as well as innovation capabilities to show how knowledge sharing influences organization performance of KRA

1.1.2 Knowledge-Sharing

A definition by Manaf (2012) indicates that resource sharing and knowledge management or knowledge sharing as an organizational process where employees exchange skills, capabilities, ideas, knowledge and proficiency of employees with their colleagues, with group members and as a whole with overall organization. It includes shared culture to motivate the employees by providing access to related knowledge and use of that knowledge for problem solving and increasing efficiency (Yli-Renko, Autio & Sapienza, 2010). Organization related knowledge, skills, expertise and information sharing of employees with each other is known as knowledge sharing. Huang and Huang (2012) indicated that there are at least four documented methods of sharing information (Knowledge) that an organization can adopt they include hard copy records, internet and intranet (databases), information sharing meetings and video or audio conferencing.

Knowledge sharing occurs at individual level between two employees where they can share their skills, information and mastery to figure out various issues and assist one another to perform different tasks more quickly and more effectively (Huang, Chen & Stewart (2010).

It can also be done between group members where knowledge, skills and abilities of one group member can provide help to other group members to perform well so as improve the group total capacity and productivity (Payne, 2010). Sharing of knowledge at organizational level is about gathering, arranging, transforming and reusing of knowledge where organizations can benefit from fruitful knowledge by gathering, organizing, rearranging, transferring and using the knowledge within the organization to support them in developing the strategies for the organization and also helpful in achievements of goals. The major objective of sharing of organization knowledge is to transfer as well as to acquire knowledge for employees to improve productivity (Kang, Kim & Chang, 2011).

Given that implementation of knowledge sharing is difficult; the performance of organizations is greatly influenced and shaped by knowledge sharing. Through effective engagement of workers in knowledge sharing, organizations can develop a new avenue of generating information; hence build positively on the image of the organization. According to Matin et.al (2010) organization that develop proper strategy on knowledge sharing have a sustainable advantage by developing new goods and services to meet client's expectation. Polanyi (2012) argued that the recognition of the benefits of knowledge-sharing helps organization develop the best information sharing platform that goes above organization boundaries. The other benefit is that knowledge sharing cultivate good organization culture that is superiors compared to other organizations need to urge workers to embrace teamwork, to cooperate and share knowledge to improve organizational knowledge promoting the performance of the organization.

Written Knowledge

According to Rowley and Hartley (2008), is made up of records evident about the past that is kept in writing or other permanent form and is that branch of organizational management that is responsible for capturing, identification, retrieval, and storage as well as the destruction of organizational records to improve performance. written knowledge serves as organizational memory that is preserved for prosperity (Read & Ginn, 2011). Written knowledge influences organizational performance such as financial, innovation and strategic plans supports efficiency, effectiveness, transparency, and accountability in the management of organization resources through an accurate, fast, inexpensive, and simple access to information (Luyombya, 2014).

However, written knowledge ensures timely response to customers' needs, prevents loss of information, and maximizes efficient use of information within the organization (Peggy, Yao, & Gameli, 2015).

Studies have established that organizations that adopt and use the electronic format of written knowledge have shown improve performance. A study by Kenneth (2019) established that organizations in the health and manufacturing sector that have adopted written knowledge as a way of preserving records have recorded improved performance and these organizations have ensured effective data storage, reduce operational costs, and designing of outstanding knowledge management. In similar Georgiou, Li, Thomas, Dahm, and Westbrook (2019) research findings have shown that a written knowledge system can improve employee performance as well as organization.

Video Conferencing

Cough (2008) defines video conferencing as interactive and synchronous data, audiovisual and audio transfer between two or more points via communication lines or through the world wide web. The video conferencing space has grown in the last 10 years and by 2012 around \$ 1.06 billion has been invested in video conferencing meetings in the developed countries (Denstadli, Julsrud, & Hjorthol, 2012). With the advancement in information communication technology and the outbreak of the Covid-19 pandemic nearly if not all organizations are using video conferencing to conduct the in-house meeting as a replacement for a face-to-face meeting. And even if digital communication was an expensive proposition that was only a preview of the blue-chip organization or multinational organization with high-end budgets. However, the growth in technology and the availability of cost efficient platforms and the outbreak of covid-19 as well as the availability web-based system have made face-to-face meetings are completely being obsolete.

The availability of affordable and cheap video conferencing equipment has played a significant role in the growth of the use of video conferencing as a communication tool and a way in which organization conducts their business meetings. Video conferencing has offered flexible communication in conference rooms, and through mobile devices that has accommodated more situations as well as organization. According to Denstadli (2013), video conferencing saves time and is cost-effective which is a strong argument for implementation and use by the organization, a report by CNN Money (2016) indicated that organizations such as Dell have been able to save

up to \$ 12 million within a year by allowing their staff to work remotely with the aid of video conferencing tools while a report by Global Market Insights (2020) confirmed that organization is saving up to \$ 350Million a year when the staff work from home. The report further shows that the by end of 2019 video conferencing market has grown by over 14 billion US dollars and it's expected to grow by up to 19 percent between 2020 and 2026. The initial development of video conferencing was to meet organization business needs in a corporate setup that enabled employees to substitute face-to-face meetings that cost organizations a fortune in travel and lodging.

Database Sharing

Arun (2016) defines a database as a collective set of logical interrelated data that is design to meet various organizational information consumptions. An organization's database holds and keeps hundreds of thousands of information with fewer duplications that form integrated data that solve the information needs of both internal and external clients (Arun, 2016). Organizations use the database as an effective computational information management tool for data processing with the aim of data storage that is easily and readily accessible to clients or employees with access for easy retrieval of reference materials. Data sharing is the management of data in a formalized manner that is suitable for processing, communication, and interpretation within an organization to enhance performance. The management of data is a corporate service that assists in the provision of information by controlling usage. Organizations strategically support the use and management of data that is not limited to supporting organization operations (Gordon, 2007).

ICT and database management has become an essential organization section that cannot be ignored anymore because it defines how data is stored, send, transmitted, processed, and retrieved. And there is no single organization that can gain or achieve a competitive advantage without data sharing among employees. With the evolution of database systems organizations have saved a lot of financial resources as well as time and information security. As a result of advancement in ICT, it has become easy for employees to select and retrieve the information they require without any delay or a waste of time (Reddy et al, 2009). Database sharing is considered a source of effective organization performance that has been fuelled by improvements, operational support, and service delivery or product development (Rockart, 2008)

Information Sharing Meetings

Information sharing meeting helps the organization in combining different levels of expertise available at its disposal to create new knowledge as well as enable employees to acquire new

understandings to better performance. For information sharing meet to be effective organizations should have structured ways in which this meeting is organized to nurture employee's aspirations. According to Olaine (2015) information sharing meeting leads to organizational learning in which employees are in a better position to solve problems, be more confident and creative, improve problem-solving skills, be more innovative and proficient workers through provision of skills, understandings, and abilities to perform their duties. This is echoed by Kumaraswamy and Chitale (2012), who indicated that during information-sharing meetings employees can gather, use, and analyses knowledge for better performance. During information sharing meeting is often seen as a learning opportunity where employees ask questions, offer suggestions, share new ideas, adopt new behavior patterns and avenues to give potential solutions (Manaf, 2012).

Dunford (2013), explains that information sharing meetings are important and key to organizational success when they are held by employees who are sharing knowledge within the organizational memory. Impliedly, information sharing meetings are used to capture, re-use, and organize as well as transfer experience-based knowledge that is retained within the organization even if the employee leaves. Information sharing meetings also helps an organization to effectively use and share available resources by transferring the best practice from one section or department to another. It also reduces cost in production but also it contributes to its success by avoiding pitfalls and developing better chances of employees to be innovative (Keskin, 2010). When employees share knowledge through meeting the process becomes more embedded within organization processes, services, or products.

1.1.3 KRA Profile

In 1995 the Act of Parliament, CAP 469 adopted in 2010; created KRA as the body that collects taxes. For better service administration, the Authority is divided into the following regions: Nairobi, Northern, Central, North Rift, South Rift, Western and Southern. The organization is made of fifteen departments headed by commissioner they are domestic-taxes, customs and border control, strategy, corporate support services, innovation and risk management, investigations and enforcement, legal services, marketing and communication, legal services and board coordination, intelligence and strategic operations, internal audit, and Kenya School of Revenue Administration. As a government principal revenue collection body, KRA accounts for over ninety-five percent of all collected revenues in the republic of Kenya.

The main focus of KRA performance is gauged on the countries development agenda that has a blue print in the government long term strategy in vision-2030. KRA strategic plans prove to be an uphill task and difficult to attain the key priorities outline in the plan. For instance, KRA being the only main source of resources locally, revenue performance is their overarching goal. Overall performance during the Plan period (July 2015- June 2018) the organization had a deficit of one hundred and eighty-four billion Kenya shillings. In 2014/2016 financial year KRA customer satisfaction index approval rating was at grew with sixty-five percent and the year 2016/2018 it grew to seventy-one percent against the performance target of eighty percent. The improvements are credited to employees adhering to organization core values and the organization has also adopted the use of social media interaction to sensitise the use of online platform to remit taxes. The organization has implemented an Enterprise Risk Management System (ERMS) that has improved daily operations to over eighty-six percent approval rating.

The organization has worked on its internal process especially in the port of Mombasa where cargo clearance time takes a maximum of 48 hours which was reduced with full implementation of iCMS system. KRA has dispute resolution mechanisms that aimed at solving tax disputes. Currently the system has solved over sixty-eight percent tax related saving the organization over eight hundred million. KRA has automated over ninety-six percent of its operations and the systems in place include the I-Tax, Integrated Financial Management Integrated system, and NHIF fund.

1.2 Statement of the problem

Subsequently the execution of vision 2018, performance of KRA has shown positive and significant improvement, this was as result of various strategic priorities that included automation, customer satisfactions and modernization process. The KRA Vision 2018 strategies were as follows widening of tax base through improved mobilization, improvement of organization operations through change management, improving tax compliance and curbing tax fraud and tax evasion using risk and intelligence based futuristic enforcement, improved revenue management, business process optimization, retaining and formation of a workforce that is based on ethics, competence, problem solving, customer focused, and proactive in nature, and this has improved functional effectiveness and efficiency in service delivery that is based on meeting greater customer satisfaction (KRA,2018).

Despite the improvement, key priorities set in the strategic plan set in the KRA 6th corporate plan proves difficult to attain. Customer satisfaction target for the F/Y 2016/2018 was 80%but

71% was achieved. Efficiency and effectiveness of internal process rose from 25% in f/y 2016/2018 to 36% in f/y against the 70% target. Employee satisfaction index for the f/y 2016/2018 was 67% a 2% improvement but below the target of 80%. Automation was 95.7% against 100% target for the financial year 2016/2018. The organization achieved a sixty-seven percent employee satisfaction index rating, that was two percent improvement from 2014 but was still low than the targeted performance of 80% (KRA, 2018). In Kenya, knowledge sharing is still a new phenomenon; however, KRA in its corporate plan considers knowledge sharing in streamlining its operations. To achieve its objective as needed KRA requires a sustainable source of knowledge. Knowledge sharing enabled the departments within KRA to exchange information pertaining to the performance of different units. Through sharing of information, strategic department and other units was able to come up with strategies that will facilitate better performance of the organization. The target set by the institution was easily achieved which will eventually result to the economic development with the country. Applying knowledge sharing is vital in order to utilize knowledge available to enhance organizational performance. Knowledge sharing provides an opportunity for creation of new knowledge and enhances organizational learning leading to improved innovation capacity of the organization (Tsai, 2011).

Researches by several scholars have examined knowledge sharing verses organization performance using different variables. From the literature most studies have contextual, methodological and conceptual gaps. A studies on knowledge sharing on organizational performance present these gaps; a study carried by Lemlem (2016) examined effects of written knowledge and organization performance and Lin (2017) study on the effect of video conferencing operations on business travel decisions were done outside Kenya posing a contextual gap. A methodological gap is presented by the study of Finn (2017) on the impact of written knowledge in improving organizational effectiveness and generating sustained economic benefit. Abbas and Asghar (2017) examined the role of meetings in organizational change also posed a methodological gap. Consequently, the current study has provided the information and literature in a local context examining the relationship between knowledge sharing and performance at KRA.

1.3 Objectives

1.3.1 General Objective

The aim of the study was to establish the relationship between knowledge sharing and organizational performance of KRA.

1.3.2 Specific Objectives

The research study was guided by these objectives

- i. To establish the effect of written knowledge on performance of KRA
- ii. To determine the effect of video conferencing on performance of KRA
- iii. To assess the effects of database sharing and performance of KRA
- iv. To determine the effect of information sharing meetings on performance of KRA

1.4 Research Hypothesis

The following hypothesis was used to test the regression model that was adopted for data analysis.

- H₀₁ Written knowledge has no significant relationship with performance of KRA.
- H₀₂ Video conferencing as mode of information sharing has no significant relationship with performance of KRA.
- H₀₃ Database sharing has no significant relationship with performance of KRA.
- H₀₄ Information sharing meetings have no significant relationship on performance of KRA

1.5 Significance of the study

These research findings will be of great importance to organizations, business enterprises and governmental institutions to understand the value of knowledge sharing on various organizations set up that may positively improve their performance and adopt effective knowledge sharing strategies. With better perception of the need and benefits of knowledge sharing to the organization and benefits of knowledge sharing with employees, the management was assured of a competitive advantage through improved performance.

The findings will contribute as source of literature by adding more insights in relation to knowledge sharing. Researchers and students who are in the same area of study will and might use the study as basis of further and used the knowledge gaps that the study will establish to further their studies by filling the existing gaps as well advancing the current study by validating the current findings with other organizations.

Corporate organizations, which have strategic interests in the knowledge sharing and management area, will have access to vital data that they can use in decision making as well drafting policies in relation to knowledge management. Lastly, KRA itself is able to benefit from

the proposed areas of improvement on the knowledge sharing framework process in making the policies.

1.6 Scope of the study

The study was confined to KRA along Haile Selassie Avenue. The choice for this location is based on the proximity of the location and that most of the strategic practices are done in KRA headquarter; The study collected data and literature in relation to knowledge sharing with reference to its effects on organization performance. The study attempted to determine and assess the relationships between variables that are identified in this study, written knowledge, video conferencing, database sharing and information sharing meetings. The research was confined to cover 3 financial years of the 6th corporate plan - period between July 2016-June 2018.

1.7 Limitations of the study

The restriction of distrust enabled respondents to cooperate in a poorly manner the study encountered some of the respondent who were not willing to cooperate. These limitations were astounded by communication skills that researcher acquired during the study that persuaded the respondent and convinced them to cooperate this was reinforced by letter of introduction that explained that study is an examination as unit by Kenyatta University and the respondent's identity were treated with utmost confidentiality. Respondents nature of work is to demanding and this delayed the process of data collection, this was mitigated by drop and pick method of administering questionnaires.

The study assumed that all the respondents were to respond to the questionnaires truthfully but this was not guaranteed because the questionnaires were drop and picked on a later date and the researcher was not a position to supervise the respondents.

The study was also limited in geographical location and questionnaires were distributed to the employees working at Times Tower and no other KRA branches within Nairobi and other parts of the country.

1.8 Organization of the study

The study is organised in a five-part sequence that has information and established actions of the study that is chapter one which also has, background information, study variables, statement problem, objectives, scope, hypothesis and significance, limitations and finally chapter ends with

organization of the project. Chapter two that is the second section entails the overview of theoretical framework, empirical literature, the review of studies conducted by other authors in the similar areas with theoretical backing, summary of research gaps, and conceptual framework. The third section of the study deals with research methodology research design, target population, sampling techniques, data collection instruments, pilot study, data collection procedure, data analysis and presentations as well as ethical consideration, methods and stages that guided the researcher in accomplishing the research procedure. The study fourth section has outlined data analysis, presentation and interpretation and the final section of the study is chapter five that findings summary, conclusions and study recommendations.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This part of the study discusses theories and empirical literature that are in line with study variables, the section has reviewed studies that are in line with study objectives with an aim of creating the connection among knowledge sharing and organization performance. The chapter further presents summary of research gaps and the conceptual framework.

2.2 Theoretical Framework

The theoretical established action that guided the study and also formed the study base were guided by the following theories resource based view as the study main theory, and reinforced with two other theories that is organizational learning theory as well as knowledge based theory.

2.2.1 Resource Based View Theory

Resource based theory was adopted as the study main anchor theory. Resource based theory has been applied from early 1930 but is still and it came back to light in 1990 when Jay Barney reengineered it with his study on "firm resources and sustained advantages" and this has been seen as pivotal in the emergence of resource based view. This theory throws light into how an organization in the same sector performs better than others. The theory lays emphasis on the internal resources of the organization in developing its strategy to achieve a sustainable competitive advantage in the market. According to the theory not all resources of the organization are important to enable it generate competitive advantage. For an organization to achieve the advantage its ability to generate average profits the resources must be inimitable, valuable, non-substitutable and non-transferable (Kraaijenbrink, Spende, & Groen, 2010).

According to this theory organization should be in a position to conform and conglomerate its resources and convert them into firm's competitive advantage. RBV indicates that the organization economical gain can be attained over the use of organization or firm's valuable resources (Grunert &Hilderbrandt, 2004). This Theory has put more emphasis that for organization to be more effective it has to utilise its valuable resources that are costly to copy and as well costly to substitute to gain the advantage over competition. According to Grunert and Hilderbrandt (2004) for organization to be effective it should be in a position to flourish under the available resources as well as to retain and manage its valuable resources with an aim of enhancing organization effectiveness.

According to Dess, Lumkin, Eisner and McNamara (2012) the theory has influence in both behavioral and social synergy that has a chance of selecting and determining the strategies adopted by a particular organization. The theory further merges two aspects that is internal and external examination of its competitive environment that is largely attained by organization inadequate resources. The theory explains that organization resources must be a position to be gauged on its value, how rare they are, their cost, and if they can be copied. The value of organization resources can be in form of tacit knowledge (Makhija, 2003). Grunert and Hilderbrandt (2004) ascertains that RBV theory has steady and diverseness nature of available resources between competing firms that bring a competitive advantage that is sustainable depending on the available resources.

Makhija (2003) explains that the theory assumes that organization resources are heterogeneity among rival institutions, Makhija (2003) describe organization resource as assets that are not movable that are connected with organization long term vision of sustainability that is connected with organization internal configuration of resources based on their strategy. Gong and Chang (2013) are supportive of what Makhija (2003) that organization competence should be unique and difficult to imitate that allows the organization to better differentiate its services or products to achieve competitive advantage using less resources that are unique, non-substitutable, valuable, and not inimitable. These explains the differences within organization performance that is attributed to competences and distinctive organizational resources. The elements of RBV have been described by Fahy (2009) as superior performance, organizational strategic choices, competitive advantage, resource characteristics and advantage gaining resources. Successful organization are known to combine different sets of organization resources in order to outshine their rivals. Shook (2009) is of the opinion that various institutions and organizations have different capabilities and different resource strengths, and each has its own way of developing, maintaining, acquiring and applying these resources to have a superior performance over a period of time. While Hunt and Derozier (2004) explains that various organization resources are classified as intangible, tangible and external assets.

The theory is useful for this study in that it examines and supports organization performance with is subjected to knowledge sharing. RBV is used to show how organizational strategies adopted or used in production and reinforcing unique capabilities that influence performance. The theory supports the notion that intangible resources that include knowledge sharing, competences and knowledge asset are possessions to be used in sustainability competitive advantage; this is where the study need to advance a substantial fact in investigating the existing

connection within knowledge sharing and organizational performance, and indeed if knowledge sharing determines organization performance. This theory shows that knowledge sharing and knowledge management are strategic resources that can influence and determine overall organization performance and resources available at their disposal. Therefore, the study adopted this theory to inform the dependent variable.

2.2.2 Organizational Learning Theory

Organization learning theory was developed in the late 1970s and in 1978 Chris Argyris and Donald Schon advanced the theory with single or double loop learning. Argyris and Schon (1978) inaugurated the process by which organization challenges are handled by staff by employing different strategies to provide successful outcomes. Most organization learning is describing as the actions that an organization adopts in distributing information, interpreting that information, acquiring knowledge and deliberately upholding celebration on the constructive discrepancy of the organization (Serenko, Bontis&Hardie, 2007). With reference to organization learning functional on the behaviour change, organization learning theory combines process that are tailored to reinforce and protect organizational behaviour change, that entails generating of new knowledge, expertise and compoment that supports an organization in adjusting well to modern ways of conducting their daily operations that includes creating, acquiring and collecting information resources with the aim of generating resources and build organization capacity that improves organization performance (Janz&Prasamphanich, 2003).

According to Janz and Prasamphanich (2003) the survival of organization in a competitive environment depends purely on how the organization adjusts its goals to meet the overall mission and vision. For knowledge to be effectively shared and training conducted the organization should be in a position to modify their actions in relation to organization turnarounds. Cha, Pingry and Thatcher (2008) explain that organization learning takes place at an individual level. The learning takes place when information is deposited, disseminated, shared and can be accessed to assist the firm in achieving goals. Successful organizations are often in a position to examine the ever changing environment and are able to effect change accordingly (Hult, Hurley, Larry & Nichols, 2000).

Organizations attempt to exploit reliable resources of information that are available in their disposal such as individuals and organization assets. Organization resource that is classified, documented, transferred and represented to others is referred to as obvious knowledge. Whereas tacit knowledge cannot be copied, alter and understand due to the fact it is based on individual

experience that has accumulated over a period of time (Debowski, 2006). An organization that is learning is aggressively depended on shared knowledge, builds and design data that are essential for sustainability; therefore, there is a provision on new insight and knowledge in which transformation of organization behaviour (Kinicki&Kreitner, 2009). The study adopted this theory for its relevance in that it regards to analyse the strategies used in the adoption of knowledge sharing proportions and the models as outlined by the leadership of an organization. Organizational learning theory also informs the study variables on the impact that is realised on the adoption of learning organization proportions and the replicas as outlined by the Kenya Revenue Authority.

2.2.3 Knowledge Based Theory

Knowledge based theory was developed by Penrose in 1959; it was latter developed and improved by Wernerfeit in 1984. In 1991 Conner and Barney modified it further. The theory targets knowledge as a principle in which human capacity can be developed. The key premise of this theory is that knowledge is a source of competitive advantage of any organization and any firm that poses knowledge is hard to be copied by competitors in the industry set up (Barney, 1991). According to the theory organization that has depository of knowledge has an advantage to convert it to useful product and services that enhances service delivery (Kogut& Zander, 1992). Drucker (1988) explains that the extent in which an organization can achieve competitiveness depends on the organization ability to create and utilize its resources.

According to Spender (1996) knowledge based theory is of the assumption that organization has a duty to generate and administer knowledge. While Grant (1996) is for the view that knowledge based theory is a principle of developing human capacity and Barney (1991) is of the view that the theory is tacit in nature hence it is a source of economic gain for supporting business. The theory describes organization as depository of knowledge that is converted in to quality services and goods that meet customer's expectation and knowledge that is created and generated in organization by employees can be and should be entrenched as procedures and operations within the organization (Grant, 1996). Theoretical improvement concerning this theory have enriched the understanding about how knowledge improve sustainable competitive advantage. Nevertheless, much is not known on how effective one organization utilizes knowledge more than others do (Kogut& Zander, 1996).

In addition, knowledge base theory advocates that knowledge may lead to competitive advantage. Nonetheless it is not superficial how it is accomplished (Spender, 1996). This

analyzed the effect of knowledge sharing and organizational performance, as a lot is unknown on its relation to performance.

2.3 Empirical Literature

2.3.1 Written Knowledge and Organizational Performance

Lemlem (2016) investigated the effects of written knowledge on performance of organization; he adopted multiple regression analysis to establish the relationship between the independent and dependent variables. The study sample size were 303 respondents who were selected from 2, 343 from study target population. The study used both simple and stratified modelling sample to pick the required size of the sample. Structured questionnaires were administered in primary data collection, which the researcher drop and picked after few days. Lemlem (2016) findings established that disparity in performance of organization was determined and influenced by written knowledge. He concluded that written knowledge in organizations in Ethiopia has a great influence public service performance. The study only focused on written knowledge on organizational performance while this study used a combination of written knowledge and other three variables on organizational performance in Kenya.

Muiruri (2016) examined the effects of knowledge management on organization performance at USIU in Kenya. The study sample size was of 97 employees were selected using stratified random sampling from a target population of 466 employees of the university. Semi structured questionnaires were administered to collect Primary data, and the questions were subjected to pilot study as well as validity and reliability before the questionnaires were administered to the sample population. SPSS version 21 was adopted and used for data analysis, and the findings showed that USIU uses written information as strategy for knowledge sharing. The study only focused on effects of knowledge management on organizational performance while this study used a combination of written knowledge and other three variables on organizational performance in Kenya.

Finn (2017) examined the effects of written knowledge as an enhancement tool for organization performance and sustainability of competitive advantage. Numerical and qualitative methods were both used to determine approach. The study data was obtained using interviews. The study established that there is a connection between performance in organization and written knowledge that boost the organization competitive advantage. The study correlated written

knowledge to effectiveness and competitive advantage while the current study correlation of written knowledge and organizational performance.

2.3.2 Video Conferencing and Organization Performance

Porter (2016) examined the emplace indentities and sharing class room materials using video conferencing. The study used quesstionnaires and observation as means of data collection and the study sample size that were given questionnaires provided the required data. The study established that video conferencing is an important tool that can be used in communication where groups are in different locations. The study only focused on comparison of audio and video conferencing and not their effect on organizational performance while the current study focused on the causal relationship between video conferencing and organizational performance.

Lin (2017) examined how effective is the use of video conferencing on business travel decision in organization in the United States. The study was case study that targeted managers in every organization that were intervied by the researcher, the interview sections were recorded and were trancated using narrative research methods and grounded theory. The study findings established that video conferencing is an effecive way of conducting meeting due to the fact that it is convenience, its cost effective and easy to use. The study has provided a contextual gap that needs to be examined from a local perspective and this is the gap the study intended to fill.

Mark (2013) investigated the effects of broadband video conferencing for distributed groups of researchers. The study collected information in the chat rooms through recording that was evaluated using content scrutiny and subjective approaches for analysis of knowledge methods that was entrenched in informal joint communication. Mark (2013) used barometers of informal communication and knowledge management techniques from related studies on knowledge sharing on video conferencing, the study findings showed that knowledge sharing is supported by informal intercommunication and formal communication. The study gap shows no correlation between video conferencing and organizational performance while the current study tends to concentrate on correlation between video conferencing and organizational performance.

Greci (2015) examined the effectiveness of video conferencing on corporate travel, the population of the study comprised of National Business Travel Association members. The study sample size was arrived at using a random sampling based on a software. Correlation analysis was also conducted and it was established that video conferencing has no significant effect on management decision on travel. The main focus was on corporate travel providing an empirical gap while the current study main focus is based on revenue collection organization.

2.3.3 Database Sharing and Organization Performance

Kangongo (2016) investigated the relationship and influence of database sharing and service delivery within the banking sector in Kenyan Setup. The study was descriptive survey in nature that obtained the required information from a sample size of 43 human resource managers in commercial banks in Kenya. Census was adopted as the main sampling method and data collection was through questionnaires that was evaluated and analysed using SPSS and MS Excel. Secondary data was also collected and used in the study. The study established that database sharing has a positive and significant relationship with service delivery in the commercial banks in Kenya. The study only focused on influence of database sharing and service delivery while this study used a combination of database sharing and other three variables on organizational performance in Kenya.

Arun (2016) investigated how database sharing influence supply chain management in Turkey with reference to organizational performance in manufacturing. The study targeted 830 firms in the manufacturing sector and 84 respondents were selected to be used as the study and questionnaires were used for data collection. The study findings established that database sharing has positive influence on supply chain management while supply chain management had a positive correlation with organization performance. The study main focus was to intervened the relationship between database sharing organizational performance with supply chain management while the current study concentrated on the direct influence of database sharing on organizational performance.

Becheikh, et al. (2015) examined how knowledge transfer affects education sector. The study adopted an explanatory design and targeted connecting agents in the process of knowledge transfer. The study established that mediation effect of connecting agents is important in assisting in knowledge transfer, and also it helps the usage be experts. The study concluded that database sharing largely depends on ideas linked to knowledge traits and actor's apprehension in the procedure and transfer process. The study only focused on knowledge transfer and education sector while this study used a combination of database sharing and other three variables on organizational performance in Kenya.

Mebane (2015) investigated the impact of organization starting knowledge systems. The data used in the study was gathered using questionnaires, observation and interviews; while secondary data was collected from documented sources, the data analysis carried out on both qualitative and qualitative approaches. The study established that acquiring knowledge resources and the

process implementation of knowledge management systems lies on organization leadership. The study only focused on organization starting knowledge systems while this study used a combination of database sharing and other three variables on organizational performance in Kenya.

2.3.4 Information Sharing Meetings and Organization Performance

Olaine (2015) recognized a substantial affirmative relationship between the participation score and organizational team success on the influence of participation in meetings on organizational team success in North Texas USA. The participants came from a manufacturing company in the Southeast that produces synthetic wine enclosures. Data was collected in two ways. The predictor variable was a team member's amount of participation. The criterion variable was an evaluation of the team meeting. The researcher observed the team meetings and marked how many times a team member participated in the meeting. Demographic data was examined for its effect on amount of participation and meeting evaluations. A Pearson correlation was run to investigate the relationship between an individual's amount of participation in a meeting and the individual's evaluation of the meeting. The study provided a methodological gap and used observation method of data collection while the current study used a questionnaire to collect primary data.

Igbaekemen and Odivwri (2015) also established that successful meetings influence significantly on employee performance and consequently the organizational performance Kano State, Nigeria. The study was a critical literature review. The emphasis was on how organizations, agencies, parastatals, industries, and countries can conduct successful meetings to achieve set organizational goals. The study only focused on successful meetings and employee performance while this study used a combination of meeting sharing and other three variables on organizational performance in Kenya.

Romano and Nunamaker (2016) identified the importance of meeting in completing assignments where a single individual is an able to complete the task. The study established and revealed that organization of meetings are not only expensive but costly in terms of planning, coordinating and hosting. The study also established that most of the meetings results are negative and are often unfruitful. Other reasons that the study established included employees are often involved in conflict during staff meetings, meetings consumes time and employees dislike process involved in preparation of the meetings. The study concluded that contrary to the findings, the recommended that information sharing meetings are important in idea sharing where a single individual is unable to accomplish. The study only focused on meeting in completing

assignments while this study used a combination of meeting sharing information and other three variables on organizational performance in Kenya.

Abbas and Asghar (2017), reviewed literature that explored studies on information sharing meetings of actual life cases the analysis establish that regular meetings could demonstrate further that they are effective in completing a difficult assignment in organizational transformation with positive outcome. The researcher used secondary data, the research was primarily qualitative and case based. The study used document analysis/content analysis as main method of data collection. The research is a based on secondary data. The study used document analysis/content analysis as main method of data collection. The study only focused on information sharing meetings of actual life cases while this study used a combination of information sharing meetings and other three variables on organizational performance in Kenya.

2.5 Summary of the Research Gaps

In relation to knowledge sharing and performance several studies have been conducted yet the knowledge gap is still visible as shown in table 2.1 and the consequent gaps identified. The study intends to fill the information gaps as outlined by other studies that are covered and reviewed by the current study.

Table 2.1: Summary of Research Gap

Author and Year	Focus of the Study	Findings	Research gap	Focus of current study
Lemlem (2016)	Effect of written knowledge on organizational performance in the public service in Ethiopia	Written knowledge influenced organizational performance of public service	The study only focused on written knowledge on organizational performance	Combination of written knowledge and other three variables on organizational performance in Kenya
Muiruri(2016)	Effects of knowledge management on organizational performance	Study established that the university utilize written information as a strategy in knowledge sharing	The study used descriptive research design to analyze the effect of knowledge sharing on organizational performance	Utilized both descriptive and explanatory research design

Finn (2017)	Impact of written knowledge in improving organizational effectiveness and generating sustained competitive advantage	There was a clear link between written knowledge organizational effectiveness and competitive advantage	The study correlated written knowledge to effectiveness and competitive advantage	Correlation of written knowledge and organizational performance
Mark (2013)	Effectiveness of broadband videoconferencing among distributed research teams	confirms communication and informal interaction dynamics are supportive of knowledge creation and transfer	No correlation between video conferencing and organizational performance	Concentrate on correlation between video conferencing and organizational performance
Grieco (2015)	Impact of videoconferencing on the corporate travel industry	Videoconferencing does not significantly impact management decisions for employee travel	Focused on management decisions in the corporate travel industry	focused on organizational performance
Porter (2016)	Comparison of the effectiveness of audio and video conferencing in dispersed teams in business meetings	Video conferencing is the more effective form of communication for dispersed teams	Only focused on comparison of audio and video conferencing and not their effect on organizational performance	Focused on the causal relationship between video conferencing and organizational performance
Kangogo (2016)	Influence of database sharing on enhancing service delivery in the banking sector	database sharing positively enhanced service delivery in the banking sector	Looked at database sharing in relation to service delivery using census sampling procedures	Focused on database sharing in relation to organizational performance
Arun (2016)	Effect of database sharing and supply chain management on organizational performance	High correlation between database sharing and supply chain management and consequently on organizational performance	Intervened the relationship between database sharing organizational performance with supply chain management	Concentrate on the direct influence of database sharing on organizational performance

Olaine (2015)	Influence of participation in meetings on organizational team success	Significant positive relationship between the participation score and organizational team success	Used observation method of data collection	Used a questionnaire to collect primary data
Abbas and Asghar (2017)	role of meetings in organizational change	Regular meetings can prove more effective to conclude the complex phenomena of organizational change with success	Used secondary data Focused on meetings vis a vis organizational change	Used primary data Focused on meetings in relation to organizational performance

2.6 Conceptual framework

Kothari (2009) refer to conceptual framework as a component in the research process that is used in measuring an occurrence that provides a clear implication of research problem. While Mugenda and Mugenda (2003) describes it as diagrammatic presentation that shows the relationship between study variables; independent variables (written knowledge, video conferencing, database sharing and meetings) and dependent variable (organization performance).

Independent Variables

Knowledge Sharing

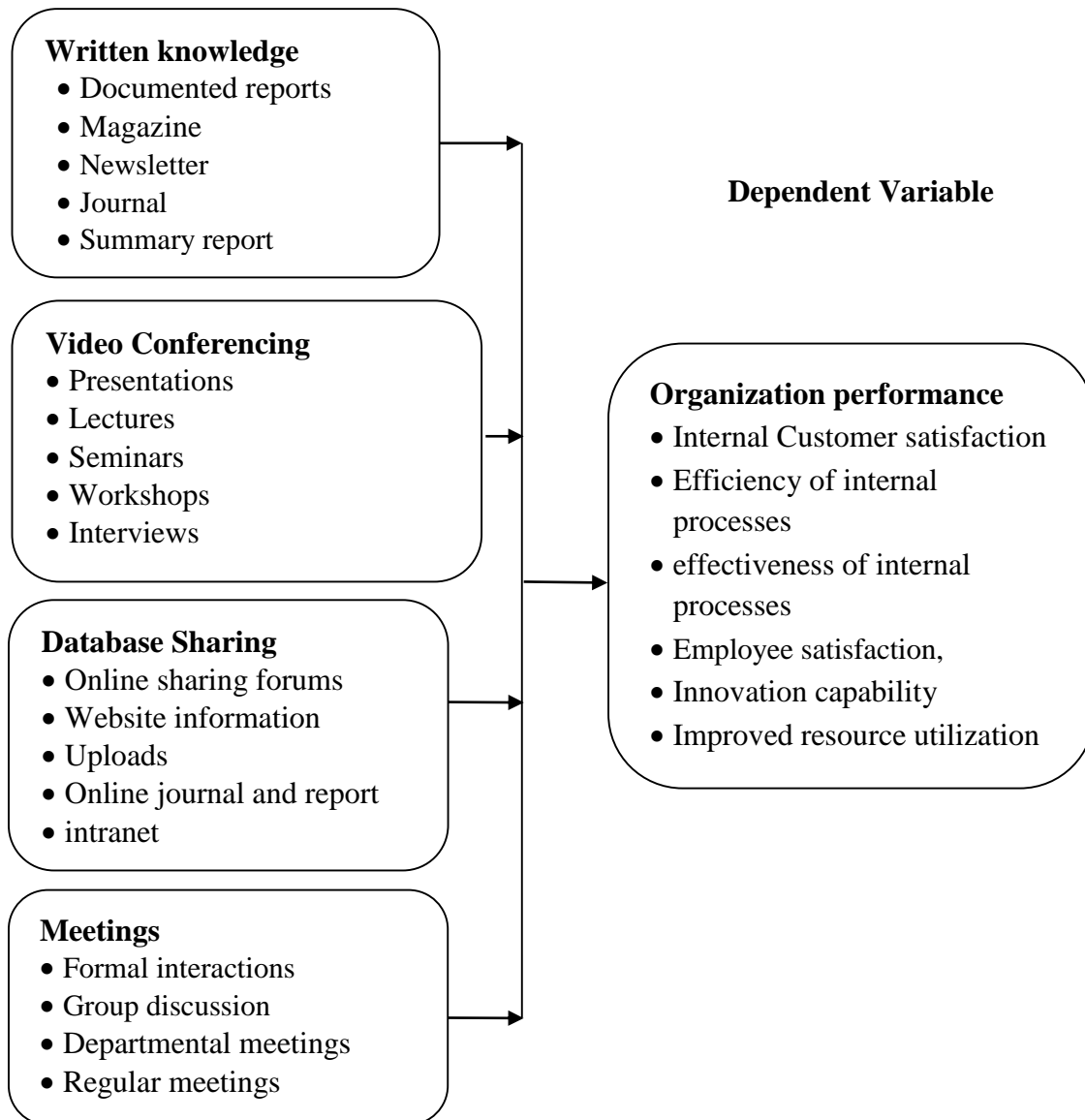


Figure 2.1 Conceptual Framework

The conceptual exemplary schematically illustrates the projected connections among variables. The independent variable (knowledge-sharing) includes written knowledge, video conferencing, database sharing and information sharing meetings. Organizational performance (dependent variable) comprises of internal customer satisfaction, efficiency and effectiveness of internal processes, employee satisfaction, innovation capability and improved resource utilization.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

The section in the research study outlines the methodology that was used during the research period that is guided by the study background information and theoretical established actions that aims at establishing the relationship between organization performance and knowledge management. The study sections clearly explain the research design, population, sample and sampling technique, data collection and analysis techniques as well as presentation and it concludes with research ethics.

3.2 Research Design

Research design has several definitions and the study adopted definition by Cooper and Schindler (2016), they describe research study design as the arrangement and plan of a study that its examination is conceived in getting answers to study questions as stipulated in the questionnaires; this definition is closely connected by definition by Kothari (2009) who defines research design as leading strategy that specifies the general guidelines and the systems of collecting and analysing data of a given research study. The study adopted a research design that is descriptive in nature. Cooper and Schindler (2016), research design establishes a guideline that set direction of which collection of data, measurement of collected information as well as the analysis of data that is aimed at establishing how, where, what lead to an occurrence. According to Kothari (2009) research design that is imaginative is appropriate for investigation that tries to address precise topics where issues are clearly spelled out and its main focus is to transform a research study questions to research study project. This design was also explanatory method that attempted to analyse the relationship between knowledge sharing and organization performance.

According to Orodho (2009) explanatory method determines the nature and the magnitude cause as well as the effect in the relationship of the study variables that is dependent and independent. This study used quantitative examination since the primary goal is often to have a better understanding the research study, it's imperative that results obtained is too generalizable to a diverse array of organizations as well as institutions.

3.3 Target Population

Target population defined as a complete number of components that a study uses to establish findings of a particular subject or topic (Cooper & Schindler, 2016); while Kothari (2009) referred to target population as a comprehensive conventional of individual cases that have common features that a researcher obtains answers to generalize study results. This study targeted 162 technical staff and senior managers working at KRA Headquarters in various department. The technical and senior managers was used since they are regarded to be well informed and have the knowledge on the subject under analysis thus a source of reliable knowledge.

Table 3.2 Target Population

Departments	Population	%
Domestic taxes	26	16
Strategy and risk management	58	36
Customs and border control	10	6
Marketing and Communication	39	24
Corporate support services	14	9
Legal Services & Board Coordination	15	9
Total	162	100

Source: Author 2020

3.4 Sampling Technique

Zikmund (2011) refer to sampling technique as master plan that is set by the researcher that ensured the sample used in the study represents adequate population from which the study drew its sample size. The sample technique used in sample frame is important as it itemizes all the items in the study sample from which the sample obtain for analysis is set to examine the study expectations. While Kothari (2009), refer to sample technique as method that the study uses to arrive at appropriate sample to be used by the researcher. The researcher adopted a stratified

random sampling as recommended by Borg and Grall (2009) that provide an opportunity to all the subjects to have an equivalent chance of contributing in the study. The research adopted Cochran's formula to get that appropriate study sample and the research sample was calculated and a sample size of 113 respondents from 162 staff in specific department in KRA. The study was guided to picking the right sample by adopting Krejcie and Morgan table. According to Krejcie and Morgan (1970) a sampling that is stratified is impartial method that arranges the diverse populace into consistent subsections that determine separately range is within every single subset to secure representation.

Table 3.1 Krejcie and Morgan Sample Size Determination Table

Population	Sample
50	44
55	48
60	52
65	56
70	59
75	63
80	66
85	70
90	73
95	76
100	80
110	86
120	92
130	97
140	103
150	108
160	113
170	118

Adopted from Krejcie and Morgan (1970)

Table 3.2 Sampling and Sample Size

Departments	Population	Proportionate sample	Percentage (%)
Domestic taxes	26	18	16
Strategy and risk management	58	41	36
Customs and border control	10	7	6
Marketing & Communication	39	27	24
Corporate support services	14	10	9
Legal services Board Coordination	15	10	9
Total	162	113	100

Source: Author 2020

3.5 Data Collection Instruments

Data gathering comprises the procedure that the researchers use in the process of data collection (Kombo & Tromp, 2009). This study used questionnaires as the indispensable mechanism of data collection. The research study questionnaires were formatted and was guided by research objectives and study variables. The researcher dropped the questionnaires to respective government institutions and collected them after three to four days. The study used self-administered questionnaires as recommended by Kothari (2009). Questionnaires are not only economical but efficient tool for descriptive research. The researcher also collected secondary data from documented sources especially for literature review.

3.6 Pilot Testing

The questionnaires were pilot tested before being administered to the target population. The study targeted 10 staff from KRA offices in upper hill to participate in the pilot study. This enabled the study modify and correct errors that was noticed in the questionnaires before being distributed to the final study.

3.6.1 Validity

According to Zikmund (2011) validity of study tools is the perfection, correctness and capability of the interpretations that is established research findings. According to Cooper and Schindler (2016) research content validity draws suggestion from results of a bigger area of same items to those that the study needs to test. Validity of research instruments is important during the study because it rectifies the instruments deficiencies before being administered to the study sample population.

3.6.2 Reliability

Reliability of the study tools is defined as the unit in which the instrument is consistent with the study variables. In any research study reliability test of instruments is an important procedure in determining research findings (Kothari, 2009). If the research instruments are consistent over time and they provide similar outcomes every time they are used, then they are deemed reliable. The study adopted Cronbach's Alpha to assess reliability; a constant of 0.6 is endorsed for well-established research instrument. The study adopted a constant of above 0.6 for all concepts that are considered adequate for the research study. The study adopted Cronbach Alpha as a reliability test of the research data. According to Orodho (2009) reliability is consistency of measurements under which research instrument adopted in a research study under same conditions for the same subjects over specified period of time. He recommends the acceptable value to be above 0.6 and above. The acceptance value the study adopted was 0.60 as the threshold of the findings for this study. The reliability results are shown below.

Table 3.2: Reliability Test Data

Variable	Cronbach alpha	Objects	Comment
Written Knowledge	0.823	5	Reliable
Video Conferencing	0.830	6	Reliable
Database Sharing	0.806	5	Reliable
Information sharing meetings	0.877	4	Reliable
Organization performance	0.868	5	Reliable

As shown in table 3.2 above data instruments showed that they were reliable with study variables attaining a Cronbach Alpha of value above 0.6. Thus reliability of written knowledge having a coefficient of 0.823; video conferencing having a coefficient 0.830; database sharing having a coefficient 0.806; information sharing meetings having a coefficient 0.877 while organization

performance having a coefficient of 0.868. Research findings on reliability are in line with what Castillio (2009); Orodho (2009) have provided the following measurements >.9 being excellent; >.8 being good; >.7 being acceptable; >.6 being questionable; >.5 being poor and anything being <.5 is deemed as unacceptable

3.7 Data Collection Procedure

Permission was sought from various departmental heads. An introduction letter requesting to carry out data collection was given to respondents in those departments indicating the intention and purpose of research. Data gathering comprises the procedure that the researchers use in the process of data collection (Kombo & Tromp, 2009). This study used questionnaires as the indispensable mechanism of data collection. The research study questionnaires were formatted and was guided by research objectives and study variables. The researcher dropped the questionnaires to respective government institutions and collected them after three to four days. The study used self-administered questionnaires as recommended by Kothari (2009).

3.8 Data Analysis and Presentation

Zikmund (2011) defines data analysis as the technique in which raw data collected from study data collection tools are organised so as to excerpt useful data. Quantitative questionnaire data was analysed using descriptive statistical methods. Based on the findings of the descriptive analysis, further analysis was done given the outcome the researcher discusses the findings and conclusion drawn. The research data that was obtained from the field was analysed using inferential and descriptive statistics (S.D, frequencies and percentages) with the aid of SPSS version 24. The analysis of variance was used to reveal the overall significance model. To estimate model of composite index of performance of human resource officers measure, y a regression constant or intercept, β_{1-4} is the regression coefficient. EE represents the composite score of study variables. The moderating variables was represented by IF which is the composite score of written knowledge, video conferencing, database sharing and information sharing meeting. e is the random error term that accounts for the viability of the organization performance that cannot be explained by the linear effect of the predictor variables.

Multiple regression analysis was used in the study to demonstrate the degree of the relationship between dependent and independent variables

The regression equation is:

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

Where:

Y is dependent variable (organization performance),

β_0 , is the regression coefficient/constant/Y-intercept,

β_1 , β_2 , β_3 and β_4 are the slopes of the regression equation /coefficient of each independent variable.

X_1 is the written knowledge

X_2 is the video conferencing,

X_3 is the database sharing,

X_4 is the information sharing meetings,

ϵ is an error term captured. The unexplained effect on organizational performance.

3.9 Ethical Consideration

According to Resnik (2015) research ethics is referred to doing what is legally and morally right in a research study. These are the norms for conduct that distinguishes what is wrong, write, acceptable and unacceptable behaviour. As echoed by Kothari (2009) in research study ethical considerations are of the utmost important especially when the study involves people. Ethics in research is the appropriate behaviour of research, therefore in the study the participation was voluntary, responded was selected without any bias, information confidentiality was observed and all the used sources was referenced.

CHAPTER FOUR

DATA ANALYSIS, INTERPRETATION AND DISCUSSION

4.1 Introduction

The section of the study presents results, interpretation and discussion as outline in the study questionnaires with the main aim of establishing the relationship between knowledge sharing, and organization performance at KRA. Regression analysis was adopted in testing the correlation between independent variables (written knowledge, video conferencing, database sharing and information sharing) and dependent variable (performance of Kenya revenue Authority). The research findings are presented in tables and figures.

4.2 Response Rate

Researcher issued one hundred and thirteen questionnaires to the respondents as shown in table 4.2 and the results were as follows: (92) 81% of the questionnaires were fully responded to, while (21)19% were incomplete, therefore they were not considered for analysis. The responses rate was adequate and favourable as recommend by Kothari (2009) any research that attains response of 50percent is deemed adequate for any research study, any research that attains a response rate of 60percent is considered as good for any research results while any study that attains a response rate of 70percent and above is rated and deemed as excellent. Therefore, the study response rate was deemed as adequate and favourable to be used for the analysis.

Table 4.1: Response-rate

Group	Rate	%
Answered Questionnaires	92	81
Unanswered Questionnaires	21	19
Total	113	100

(Survey Data, 2020)

4.3 General Information

Respondents were required to indicate the department were they carry out their daily operations within the organization the research had obtained the departments at KRA as outlined in the

organizational annual report 2018, the responses that the respondent's provided have been shown below in Table 4.2

Table 4.2 General Respondent Information

Category	Frequency	Percent
Communication Department	24	26.1
Corporate Support Services	31	33.7
Customs and Border Control	8	8.7
Intelligence Department	5	5.4
Strategy and Risk Management	13	14.1
Legal Services	11	12.0
Total	92	100.0

(Survey Data, 2020)

As shown in Table 4.2 it was a requirement for the respondents to tick the departments where they are stationed respondents, and the majority were from corporate support services at 31 (33.7%), Respondents from communication department followed at 24 (26.1%) while respondents from strategy and risk were 13 (14.1%). Respondents from legal department were 11(12.0%), 8 (8.7%) of the respondents were from customs and border control and finally respondents from intelligence department were 5(5%). From the responses it clearly shows that all departments participated in the study and they were adequately represented. According to Zikmund (2010) respondent's department in an organization enables them to be in better position to understand its dynamics and respond to research questions with accurate answers.

4.3.1 Respondents position in the department

Table 4.3 shows respondents position in the department, respondents were required to indicate their titles in the organization, the responses are shown in table 4.3

Table 4.3 Respondents position in the department

What is your title in the organization		
Category	Frequency	Percent
Officer	45	48.9
Supervisor	19	20.7
Assistant Manager	13	14.1
Manager	8	8.7
Chief Manager	5	5.4
Assistant Commissioner	2	2.2
Total	92	100.0

(Survey Data, 2020)

As shown in table 4.3 respondents were required to indicate their position in the department and the responses were as follows; the majority of the participants in the study were officers at 48.9%, supervisors who participated in the study were 20.7%, assistant managers who participated in the study were 14.1%, while managers who participated in the study were 8.7%, and chief managers in the study were 5.4% and assistant commissioners 2.2% respectively. This shows that most level of the organization were well represented in the study. According to Zikmund (2011), employees' position in an institute enable the respondents to be position to understand its dynamics and answer research questions with authority

4.3.2 Respondent's work experience

Respondents were required to indicate the numbers of years they have worked in the organization. Table 4.4 below shows respondents work experience as it was asked in the study questionnaire.

Table 4.4: Respondent’s work experience

Category	Frequency	Percent
1-5Years	45	48.9
5-10Years	25	27.2
10-15Years	18	19.6
15 Years onwards	4	4.3
Total	92	100.0

(Survey Data, 2020)

As shown in Table 4.4 it was a requirement for respondents to indicate how long they have been in the organization 48.9% of the respondents indicated that they had worked at the organization for between one-year and five years, 27.2% had worked for between five years, and ten years, 19.6% had worked for between ten years, and fifteen years while 4.3% had worked for more than fifteen. The results show that respondents have worked in the organization long enough to respond to research questions.

4.3.3 Respondents Education Level

Respondents were required to indicate their highest level of education, and the study findings are shown in table 4.5 below.

Table 4.5: Respondents Education Level

Category of Education	Frequency	Percent
Diploma	3	3.3
Undergraduate	46	50.0
Post-Graduate	30	32.6
PhD or Pursuing PhD	13	14.1
Total	92	100.0

(Survey Data, 2020)

As shown in Table 4.5 show that majority had attained bachelor’s degree at 50.0% that was closely followed by respondents with master at 32.6% of the respondents, 3.3% had indicated college education, while 14.1% had PhDs or were pursuing. This implies that respondents’ highest education level was adequate to answer and interpret the research questions. This shows that work at the organizations requires professional input. According to Kothari (2009), study subject’s answers are more likely to be influenced by the level of education attained and it’s imperative to any study to determine the respondent’s education level.

4.4 Descriptive statistics of study variables

4.4.1 Written Knowledge

As shown in table 4.6 below, respondents were asked to respond to statements in relation to how written knowledge affects performance at KRA, and the study findings are shown in the table below

Table 4.6 Written knowledge

	Mean	Std. Deviation
Documented reports provide clear information that is communal use within the units thereby improving the activities of an organization and create new knowledge.	3.10	.664
Magazines pertaining the performance of the organization are made available for staffs to get in-depth and concise information, in a portable and readable form	3.22	.643
There are available journal that have been published pertaining the performance of the organization thus providing an avenue for the sources of information to the employees	3.23	.813
In our organization newsletter is used as proactive way of exchanging knowledge among employees in different units	2.87	1.179
Summary report are normally used by the staffs to get information that pertains to the operation of the unit as well to look for past performance of the unit	3.21	.688
Aggregate mean score and standard deviation	3.126	0.7974

(Survey Data, 2020)

As shown in table 4.6 each respondent was asked to show the agreement level to the statements relating to how aspects of written knowledge affect organization performance. The study result was as follows the study inquired if documented reports provide an explicit knowledge can be easily shared with units thereby improving the activities of an organization and creates new knowledge and responses had 3.10 as mean, and S.D of 0.664. The second inquiry under the variable the respondents were asked if magazines pertaining the performance of the organization are made available for staffs to get in-depth and concise information, in a portable and readable form, that affects their performance and responses had 3.22 as mean, and S.D of 0.643.

Researcher inquired if KRA newsletter is used as proactive way of exchanging knowledge among employees in different units that affects performance and the responses had 2.87 as mean, and S.D of 1.179. The study inquired if there are available journal that have been published pertaining the performance of the organization thus providing an avenue for the sources of information to the employees that affects their performance and the responses had 3.23 as mean, and S.D of .813, and finally the respondents were asked if summary report are normally used by the staffs to get information that pertains to the operation of the unit as well to look for past performance of the unit that affects performance and the responses had 3.21 as mean, and S.D of 0.688. The finding shows that written knowledge affects performance of Kenya Revenue Authority to a moderate extent.

The aggregate mean score of written knowledge affect organization performance had an average was 3.126 and aggregate standard deviation of 0.7974 that shows that written knowledge affects performance of Kenya Revenue Authority to a moderate extent and when compared to other findings there is a similarities on the findings with a study carried by Lemlem (2017) established that disparity in organization performance was influenced by written knowledge and the results indicated that written knowledge influence organizational performance of the public service. Muiruri (2016) established that the universities utilize written information as strategy in knowledge sharing. Finn (2017) established that there is a connection between written knowledge and performance in organization as well as competitive advantage.

4.4.2 Video Conferencing

Respondents were required to indicate the extent in which the influence of video conferencing on performance of KRA the results are shown in table 4.7 below

Table 4.7: Video Conferencing

	Mean	Std. Deviation
Our firm often uses presentation during video conferencing to reach to the targeted audience	2.32	1.167
Presentations of the information clearly and effectively is a key practices that is encouraged in our organization to convey message across the units	3.18	.796
Lecture is used in our organization to deliver a substantial amount of information to large numbers of employee	2.66	1.151
Seminars are organized in our organization to bring together a group of interrelated units on a common platform for facilitating exchange of views, ideas and developments relating to specific issue	3.02	.972
Workshops are conducted to bring together a group of people working on a particular project or area of interest	2.48	1.209
in our organization, interviews are conducted to obtain data and information pertaining a specific issues that the company requires and stored for future application	2.77	1.130
Aggregate mean score and standard deviation	2.73	1.070

(Survey Data, 2020)

The study second objective was to determine the effect video conferencing as mode of sharing information and performance of Kenya Revenue Authority. To achieve this each respondent was asked to show the agreement level on a five point Licket scale. The study results are shown in table 4.8 and they were as follows the study inquired if presentations of the information clearly and effectively are key practices that is encouraged in our organization to convey message across the units that affects organization performance and the results had a mean of 3.18, and S.D of .797. The second inquiry of the variable was if respondents firm often utilize business presentations as a means of selling an idea or product, for training purposes, or to motivate the audience that influence organization performance and the responses had a mean of 2.32, and a

S.D of 1.167. The study also inquired if lecture is used in respondent's organization to deliver a substantial amount of information to large numbers of employee that influence organization performance and the responses had a mean of 2.66, and S.D of 1.151.

The respondents were required to indicate if seminars are organized in our organization to bring together a group of interrelated units on a common platform for facilitating exchange of views, ideas and developments relating to specific issue that influence performance and the responses had a mean of 3.02, and S.D of .972; the researcher inquired if workshops are conducted to bring together a group of people working on a particular project or area of interest that affects their performance and responses had a mean of 2.48, and S.D of 1.209. the study also inquired if online sharing forums are encouraging since they allow people to fulfil needs that are not being met offline and the responses had a mean of 3.21, and S.D of .764.

The study variable had an aggregate mean score 2.73 and aggregate standard deviation of 1.070 this shows that video conferencing as mode of sharing information had moderate impact on performance at Kenya Revenue Authority. The study finds are not in line with other finds such as findings by Porter (2016) identified that video conferencing is a vital means of communication for dispersed groups; however, it needs notably greater planning and procedures than information sharing meetings. Lin (2017) depicted that the good side of video conferencing, which included convenience, enhanced cost reduction and easily accepted by users. Due to economic effect, organizations have changed from business travel to virtual options. Mark (2013) on the effect of broadband video conferencing in dispersed research groups. Established that barometers of informal communication and knowledge techniques were picked from literature relating to knowledge management and video conferencing and communication and informal intercommunication support creation and sharing of knowledge. In contrast finding by Grieco (2015) on the effect of video conferencing on corporate travel, established that video conferencing has no significant effect on management decision on travel.

4.4.3 Database Sharing

Respondents were asked to respond to statements that were asked in relation to the influence of database sharing and the response are shown in table 4.8

Table 4.8 database sharing

	Mean	Std. Deviation
Online sharing forums are encourages since they allow people to fulfil needs that are not being met offline	3.21	.764
Website information posted in our organization provide a critical information to the clients and employees concerning the performance of our organization	2.78	1.1374
In our organization there is available information that are uploaded by the librarian to the company website for employees to access the information	3.11	.870
Employees are encouraged to utilize available articles that relates to the operations of the organization to equip them with the necessary information and knowledge	2.65	1.143
In our organization intranets and LAN provide employees with medium where information is shared	2.61	1.176
Aggregate mean score and standard deviation	2.87	1.018

(Survey Data, 2020)

The study third objective was to determine the effect of database sharing and performance of Kenya Revenue Authority. To achieve each respondent was asked to show the agreement level on a five point Licket scale. The study results are shown in table 4.8 and they were as follows the study inquired if online sharing forums are encouraging since they allow people to fulfil needs that are not being met offline, and the responses were as had a mean of 3.21, and S.D of .764. The study inquired if Website information posted in our organization provides critical information to the clients and employees concerning the performance of our organization, and the responses had a mean of 3.21, and S.D of .764. The study inquired if in our organization there is available information that are uploaded by the librarian to the company website for employees to access

the information, and the responses had a mean of 3.11, and S.D of .870. The researcher also asked if employees are encouraged to utilize available articles that relates to the operations of the organization to equip them with the necessary information and knowledge, and the responses had a mean of 2.65, and S.D of 1.143, and finally respondents were asked if in their organization intranets and LAN provide employees with medium where information is shared and the study responses had a mean of 2.61, and S.D of 1.176.

The study variable had an aggregate mean score 2.87 and aggregate standard deviation 1.018 and The findings show that the database sharing affects performance of Kenya Revenue Authority to a moderate extent. The findings are in agreement with studies by several authors such as Kangongo (2016) on the influence of database sharing on enhancing service delivery in the banking sector in Kenya. Who established that database sharing enhanced service delivery in the banking sector in commercial banks in Kenya. Arun (2016) explored the effect of database sharing and supply chain management on organizational performance and established that the correlation between data base sharing and supply chain management is high. Additional Supply chain management had appositive correlation on performance of organization. Mebane (2015) identified sense making around knowledge resources lies on management systems of the organization. The analysis established that sense making around knowledge resources and process lies on knowledge management systems of the organization.

4.4.4 Information Sharing Meetings

The respondents were asked to indicate the influence of information sharing meetings on performance at KRA, and their responses are shown in table 4.10 below

Table 4.10 Information Sharing Meetings

	Mean	Std. Deviation
Formal interaction have more impact in terms of exchange of ideas as they are established action of key decision-making points where activities and decisions were organized	2.64	1.163
Group discussion allows each staff to share their views and opinions with other participants	2.84	1.026
Information meeting sharing at department level acts as avenue where departmental issues are ironed out and decision made that all staff are involved	2.84	.802
Information sharing meeting works as a wakeup call and it provides opportunities to air employees own opinions and also provide a platform where issues are clarified	2.55	1.337
Aggregate mean score and standard deviation	2.72	1.082

(Survey Data, 2020)

The study fourth objective was to examine how information sharing meetings influence on performance of Kenya Revenue Authority. The study results are shown in table 4.9 and they were as follows the study inquired if formal interaction has more impact in terms of exchange of ideas as they are established action of key decision-making points where activities and decisions were organized and the responses had 2.64 as mean, and S.D of 1.163. The second inquiry was if group discussion allows each staff to share their views and opinions with other participants and the responses had 2.82 as mean, and S.D of 1.026.

The study also inquired if information meeting sharing at department level acts as avenue where departmental issues are ironed out and decision made that all staff are involved and the responses had 2.84 as mean, and S.D of .802, and finally the respondents were asked if information sharing meeting works as a wakeup call and it provides opportunities to air employees own opinions and also provide a platform where issues are clarified and the responses had 2.55 as mean, and S.D of 1.337, the study variable had an aggregate mean score 2.72 and an aggregate standard deviation 1.082

findings shows that information sharing meetings affects performance of Kenya Revenue Authority to a moderate extent. This finding are similar to other scholar’s findings such as Olaine (2015) established a significant positive relationship between the participation score and organizational team success on the influence of participation in meetings on organizational team success he also established that successful meetings influence significantly on employee performance and consequently the organizational performance. Abbas and Asghar (2017), established that regular meetings could demonstrate further that they are effective in completing a difficult assignment in organizational transformation with positive outcome.

In contrast with the findings Romano and Nunamaker (2016) identified that meetings are vital to complete assignments that a single person is not able to fulfil alone. The study revealed that meetings are very expensive in terms of time and money. The study also revealed that collectively meetings yield negative results and are unfruitful The study further established that meetings experience multitude shortcomings leading to managers and employees uncomfortable about procedures and results in many cases. Contrary, the analysis exhibited that information-sharing meeting are vital in fulfilling assignments that a single person cannot accomplish alone.

4.4.5 Knowledge Sharing Enhance Organization Performance

As shown in table 4.10 respondents were required to indicate how knowledge sharing enhances organization performance and the results are shown in the table below.

Table 4.10 Knowledge sharing enhance organization performance

	Mean	Std. Deviation
KS increases customer satisfaction index	3.02	.798
KS improves effectiveness of internal process	3.08	.802
KS enhances efficiency of internal processes	3.16	.868
KS increases employee satisfaction	3.23	.772
KS Improves resource utilization	3.41	.713
Aggregate mean score and standard deviation	3.18	.791

(Survey Data, 2020)

Respondents had to indicate the extent in which the following aspects of knowledge sharing enhance organization performance, and they were asked to respond to the following statements in relations to Knowledge sharing. The study inquired if KS increases customer satisfaction and

the responses had 3.20 as mean and S.D of .798. The second inquiry was if KS improves effectiveness of internal process and the responses had 3.08 as mean, and S.D of .802. The respondents were also asked if KS enhances efficiency of internal processes and the responses had 3.16 as mean, and S.D of .869. The other statement the study also inquired if KS increases employee satisfaction and the responses had 3.23 as mean, and S.D of .772, and finally the study asked if KS Improves resource utilization and the responses had a mean of 3.41. The study variable had aggregate mean score of 3.18 and aggregate standard deviation of .791 the results show that knowledge sharing has a positive effect on organization performance to a large extent. The finding is similar to a study by Seba et al (2012) indicates that knowledge management and sharing has a positive influence on firm's performance in a competitive environment and it's a vital component knowledge that determine all management aspirations and its contributes to organization competitive advantage. Owelle (2013) further explains the sharing of knowledge as vital section of knowledge which is drip rived of management support and its entire benefit to organization is endangered, the process of knowledge sharing provides an opportunity to organization to gain a competitive advantage. To gain competitive margin in an organization, knowledge sharing creates opportunities for advancement for the firms that are productive to become more fruitful in their competencies and empower them to reach their competitive advantage

According to Wang and Wang (2012), management of knowledge resources is vital for the development of the firm in both unsteady and competitive environments. Another study by Xu et al (2010) shows right execution of knowledge sharing leads an organization in the right direction of effective innovation capacity as well as create quality products and services which distinctly indicate that productive knowledge sharing results in creativity and innovation.

4.5 Correlation Analysis

Table 4.11 presents correlation analysis matrix

Table 4.11 Correlation Matrix

		Written knowledge	Video conferencing	Database sharing	Information sharing meetings	Organization performance
Written knowledge	Pearson Correlation	1				
	Sig. (2-tailed)					
	N	92				
Video conferencing	Pearson Correlation	.028	1			
	Sig. (2-tailed)	.097				
	N	92	92			
Database sharing	Pearson Correlation	.116	.220*	1		
	Sig. (2-tailed)	.272	.035			
	N	92	92	92		
Information sharing meetings	Pearson Correlation	-.091	.113	.003	1	
	Sig. (2-tailed)	.388	.283	.979		
	N	92	92	92	92	
Organization performance	Pearson Correlation	-.066	-.075	.087	-.131	1
	Sig. (2-tailed)	.530	.475	.410	.212	
	N	92	92	92	92	92

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

(Survey Data, 2020)

Results in table 4.12 indicated that video conferencing and knowledge sharing have a positive and significant connected as shown by ($r=0.097$; $p=0.000$). The findings further show that information sharing meetings and knowledge sharing are positively and significantly connected ($r=0.388$, $p=0.000$). Finally, results in Table 4.12 indicated that organization performance and knowledge sharing are positively and significantly connected ($r= 0.530$, $p=0.000$). All the independent variables; written knowledge, video conferencing, database sharing and information sharing meetings were significantly related to performance of KRA, because the P Value for each variable was than 0.05. This shows that knowledge management is significantly related to organization performance at KRA.

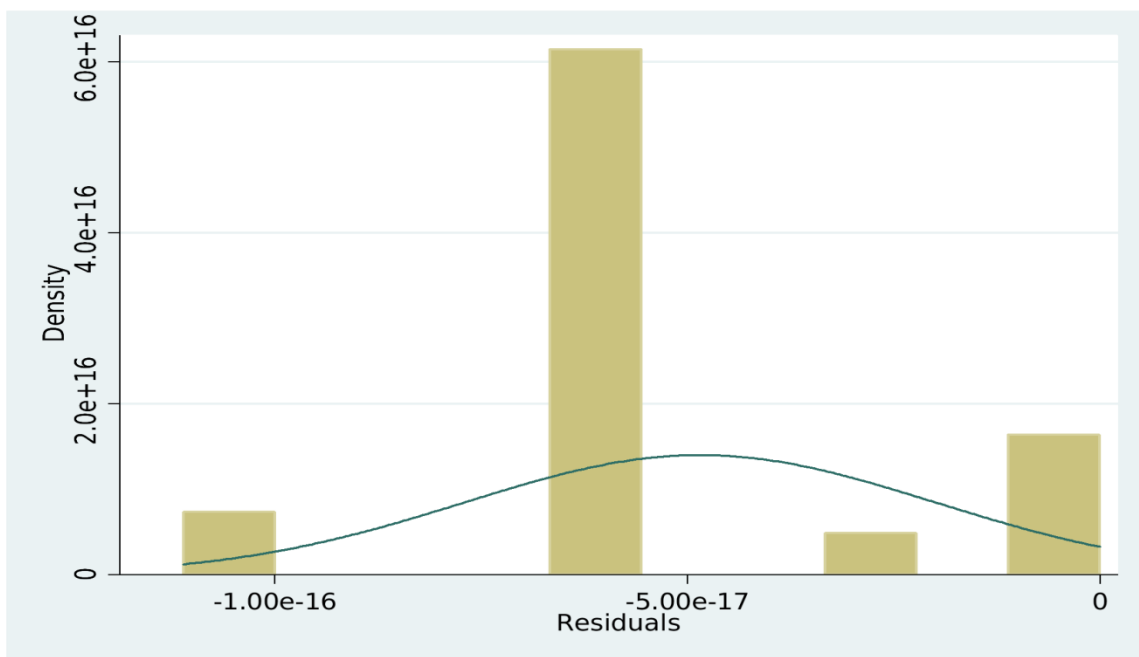
4.6 Diagnostic Test

The researcher conducted test and the test included test for normality, test for multicollinearity, unit root test, heteroscedasticity test and test for autocorrelation.

4.6.1 Test for Normality

The study adopted graphical method approach to test for normality. The results for normality are presented in figure 4.1 they shows that the residuals are normally distributed.

Figure 4.1: Figure showing Test for Normality



(Survey Data, 2020)

4.6.2 Multicollinearity Test

Table 4.12 below presents results of multicollinearity test

Table 4.12 Table Showing Variance Inflation Factor

		Coefficients ^a	
		Collinearity Statistics	
	Variable	Tolerance	VIF
1	Knowledge Sharing	.954	1.048
	Video Conferencing	.919	1.088
	Database Sharing	.912	1.097
	Information Sharing Meetings	.922	1.085

(Survey Data, 2020)

Results were presented in table 4.12. A variance inflation factor test was conducted to test for multicollinearity of the predictors and a value less than 10 is acceptable. knowledge sharing had V.I.F value of 1.048 which is less than 10 implying there is no multicollinearity. Under video conferencing a V.I.F value of 1.088 means that there is no multicollinearity in since VIF is less than 10. The results indicated that database sharing had a V.I.F value of 1.097 implying there is no multicollinearity since VIF is less than 10. Further, written knowledge had a V.I.F value of 1.085 implying no multicollinearity.

4.7 Multiple Linear Regression Analysis

The study conducted a multiple linear regression and the results are presented in table 4.13 below

Table 4.13 Model Fitness

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.131 ^a	.017	-.028	.809	2.170

a. Predictors: (Constant), Written knowledge, video conferencing , database sharing , meetings

b. Dependent Variable: Organization Performance

(Survey Data, 2020)

The findings in Table 4.13 confirmations that the overall fitness model applied for the regression model describing the study incidents. The independent variables that are written knowledge, video conferencing, database sharing and information sharing meetings were established to be satisfactory in explaining knowledge sharing. This is shown by coefficient of determination R square of .017. This implies that independent variables explain 17.0 of the variations in the dependent variable (knowledge sharing).

4.8 ANOVA

The study conducted analysis of variance and the results are presented in table 4.14.

Table 4.14 Analysis of Variance(ANOVA)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.995	4	.249	.380	.822 ^b
	Residual	56.961	87	.655		
	Total	57.957	91			

a. Dependent Variable: Performance

b. Predictors: (Constant), Knowledge sharing, video conferencing , database sharing , meetings

(Survey Data, 2020)

The study findings indicate that the overall model was statistically significant. The findings imply that written knowledge, video conferencing, database sharing and information sharing meetings (independent variables) are good predictors in explaining knowledge sharing. This is supported by F statistic of 0.380 and the P-Value of 0.000 that is less than the conventional significance level of 0.05 that implies that the independent variables were significant in predicting the dependent variable (performance) as shown in table 4.14 in the analysis of variances (ANOVA).

4.9 Regression of Coefficient

Table 4.15 below present results of Regression of Coefficient

Table 4.15 Regression of Coefficient

Model		Coefficients ^a								
		Unstandardized		Standardized		95.0% Confidence		Collinearity		
		Coefficients		Coefficients		Interval for B		Statistics		
		B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound	Tolerance	VIF
1	(Constant)	3.835	.850		4.509	.000	2.144	5.525		
	Knowledge sharing	-.074	.131	-.131	-.565	.574	-.334	.186	.954	1.048
	Video conferencing	-.097	.111	-.097	-.873	.385	-.317	.124	.919	1.088
	Database sharing	-.082	.102	-.089	-.804	.424	-.285	.121	.912	1.097
	Meetings	-.006	.116	-.006	-.055	.956	-.236	.224	.922	1.085

a. Dependent Variable: Performance

(Survey Data, 2020)

Regression of standardized coefficients results in table 4.15 shows that video conferencing and knowledge sharing are positively and significantly related ($r=0.060$, $p=0.001$). The table further indicates that database sharing and knowledge sharing are positively and significantly related ($r=0.086$, $p=0.000$). It was further established that information sharing meetings and knowledge sharing are positively and significantly related ($r=0.006$, $p=0.000$). Finally, the study established that video conferencing and knowledge sharing are positively and significantly related ($r=0.075$, $p=0.000$). The multiple regression model indicated that information sharing meetings had the largest influence on knowledge sharing with a coefficient of 0.060, followed by that of written

knowledge .086, database sharing 0.067 and finally video conferencing with a coefficient of .075.

The overall model was $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4$

Thus, the overall model for the study is $Y = .060 + .086 X_1 + .067 X_2 + .006 X_3 + .075 X_4$

Where:

Y= Organization performance

X₁= Written knowledge

X₂= Video conferencing

X₃= Database sharing

X₄= Information sharing meetings

4.10 Hypothesis Testing

The study had hypothesized that written knowledge has no significant with performance at KRA as shown in shown. Regression of standardized coefficients results in table 4.15 shows that written knowledge and performance are positively and significantly related ($r=0.060$, $p=0.001$, $\beta=-.131$). The significance level P value= 0.001 is less than 0.005 in all statements asked in reference to written knowledge therefore, Therefore, the study null hypothesis was not accepted and the alternative hypothesis was positive therefore it was accepted since the null hypothesis was rejected and the alternative hypothesis was accepted. that is written knowledge has significant with performance at KRA.

The study second hypothesis that the study hypothesized was that video conferencing as mode of information sharing has no significant relationship with performance of KRA. Regression of standardized coefficients results in table 4.15 shows that video conferencing and performance are positively and significantly related ($r=0.086$, $p=0.000$, $\beta=0.097$). The significance level (P value= 0.000) in all the statements inquired were less than 0.005 in reference to video conferencing therefore, Therefore, the study null hypothesis was not accepted and the alternative hypothesis was positive therefore it was accepted since the null hypothesis was rejected and the alternative hypothesis was accepted. that is video conferencing has significant with performance at KRA.

The study third hypothesis was hypothesised as database sharing has no significant relationship with performance of KRA. Regression of standardized coefficients results in table 4.15 shows that database sharing and performance are significantly related ($r=0.006$, $p=0.000$, $\beta=0.089$). The

significance level (P value= 0.000) in all the statements inquired were less than 0.005 in reference to database sharing therefore, Therefore, the study null hypothesis was not accepted and the alternative hypothesis was positive therefore it was accepted since the null hypothesis was rejected and the alternative hypothesis was accepted. that is database sharing has significant with performance at KRA.

The study fourth hypothesis was hypothesised as information sharing has no significant relationship with performance of KRA. Regression of standardized coefficients results in table 4.15 shows that database sharing and performance are significantly related ($r=0.075$, $p=.000$, $\beta=.006$). The significance level (P value= 0.000) in all the statements inquired were less than 0.005 in reference to information sharing therefore, Therefore, the study null hypothesis was not accepted and the alternative hypothesis was positive therefore it was accepted since the null hypothesis was rejected and the alternative hypothesis was accepted. that is information sharing has significant with performance at KRA.

CHAPTER FIVE

SUMMARY CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

The section of the study provides findings of the study in a summarized form, conclusions and study recommendations for improvement as well further study.

5.2 Summary of the Findings

The study was focused in determining how written know affects and influence performance of KRA. From the field data collected and analyzed the findings established that written knowledge has a major influence on organization performance at KRA. And also it was established that written knowledge and knowledge sharing are positively and significantly connected. The study findings are supported by other findings such as a study carried by Lemlem (2017) established that disparity in organization performance was influenced by written knowledge and the results indicated that written knowledge influence organizational performance of the public service. Muiruri (2016) established that the universities utilize written information as strategy in knowledge sharing. Finn (2017) established in his study that written knowledge and organization performance as well as competitive advantage as connected.

The study second objective was to determine the effect video conferencing as mode of sharing information and performance of Kenya Revenue Authority, the findings shows that effect video conferencing as mode of sharing information affects performance of Kenya Revenue Authority to a great extent. Video conferencing and knowledge sharing are positively and significantly connected. The study finds are supported by other studies such as findings by Porter (2016) identified that video conferencing is a vital means of communication for dispersed groups; however, it needs notably greater planning and procedures than information sharing meetings. Lin (2017) depicted that the good side of video conferencing, which included convenience, enhanced cost reduction and easily accepted by users. Mark (2013) established that barometers of informal communication and knowledge techniques were picked from literature relating to knowledge management and video conferencing and communication and informal intercommunication support creation and sharing of knowledge. In contrast finding by Grieco (2015) established that video conferencing has no significant effect on management decision on travel.

The study focused on establishing if performance at KRA is determined and also influenced by database sharing. The findings show that the database sharing affects performance of Kenya Revenue Authority to a great extent. Database sharing and knowledge sharing are positively and significantly connected. The findings are in line with studies by several authors such as Kangongo (2016) who established that database sharing enhanced service delivery in several organizations such as in the financial sector. Arun (2016) study findings showed that correlation between sharing data base and performance of supply chain management in manufacturing sector. Mebane (2015) established that sense making around knowledge resources and process lies on knowledge management systems of the organization.

The study also established that information sharing meetings affects performance of Kenya Revenue Authority to great extent. Information sharing meetings and knowledge sharing are positively and significantly connected. This finding are similar to other scholar's findings such as a study by Olaine (2015) found out that success between organization teams is associated with participation on employee and staff meetings and this has a positive influence in organizational performance and also participation in meetings on organizational team success he also established that successful meetings influence significantly on employee performance and consequently the organizational performance. Abbas and Asghar (2017), established that regular meetings could demonstrate further that they are effective in completing a difficult assignment in organizational transformation with positive outcome. In contrast with the findings Romano and Nunamaker (2016) identified that meetings are vital to complete assignments that a single person is not able to fulfil alone. The study revealed that meetings are very expensive in terms of time and money. The study also revealed that collectively meetings yield negative results and are unfruitful. The study further established that meetings experience multitude shortcomings leading to managers and employees uncomfortable about procedures and results in many cases. Contrary, the analysis exhibited that information-sharing meeting are vital in fulfilling assignments that a single person cannot accomplish alone.

The study also examines how knowledge sharing enhance organization performance Respondents were asked to what extent does the following the following aspects of knowledge sharing enhance organization performance. This shows that knowledge sharing affects organization performance to a great extent.

5.3 Conclusion

The findings from the field data shows that performance at Kenya Revenue Authority is influenced and determined by written knowledge to a moderate extent and the study hypothesized that written knowledge has no significant relationship with performance at KRA. Therefore, it can be concluded that written knowledge has a positive relation with performance and if organization such as KRA can increase input on written knowledge the performance in the organization will increase. Therefore, the study null hypothesis was not accepted and the alternative hypothesis was positive therefore it was accepted since Therefore, the study null hypothesis was not accepted and the alternative hypothesis was positive therefore it was accepted since the null hypothesis was rejected and the alternative hypothesis was accepted. The researcher concluded that written knowledge influences performance of Kenya Revenue Authority. Written knowledge is positively connected with others factors as revealed by results of the matrix and that written knowledge have positive impact on performance of Kenya Revenue Authority.

The study second objective was to determine the effect video conferencing as mode of sharing information and performance of Kenya Revenue Authority. The study hypothesized that video conferencing as mode of information sharing has no significant relationship with performance of Kenya Revenue Authority. The finding as shown by field data shows that organization performance at KRA is significantly influenced by video conferencing. The researcher concluded that if the organization can increase unit input in relation to video conferencing the organization will experience a unit increase in performance and

The study established that there is a significant influence of video conferencing and performance of Kenya Revenue Authority. The study concludes that a unit increase in video conferencing index lead to an increase in performance index and Therefore, the study null hypothesis was not accepted and the alternative hypothesis was positive therefore it was accepted since the null hypothesis was rejected and the alternative hypothesis was accepted. the study concluded that video conferencing has significant role as mode of communication as mean of knowledge sharing and performance.

The study focused also on establishing how database sharing influences organization performance. The study findings show a strong positive correlation between database sharing on performance of Kenya Revenue Authority. This implies a satisfactory regression fit between database sharing as variable of performance of Kenya Revenue Authority. The study hypothesized

database sharing has no significant relationship with performance of Kenya Revenue Authority. The results show that performance at KRA is affected and determined by data base sharing and the increase use of data base as source of knowledge sharing will influence general performance at KRA, and Therefore, the study null hypothesis was not accepted and the alternative hypothesis was positive therefore it was accepted since the null hypothesis was rejected and the alternative hypothesis was accepted. The study concluded that database sharing influences and determines performance of Kenya Revenue Authority.

The final objective of the study was focused on determining the effects of information sharing meeting on performance and the results show that information sharing meeting and performance are connected. The study hypothesised information sharing meetings have no significant relationship on performance of Kenya Revenue Authority. The study conclusion was that there is a positive connection between organization performance and information sharing minutes therefore unit increase in information sharing meetings index lead to an increase in performance index, Therefore, the study null hypothesis was not accepted and the alternative hypothesis was positive therefore it was accepted since the null hypothesis was rejected and the alternative hypothesis was accepted. The study concluded that information sharing meetings influences performance of Kenya Revenue Authority. Information sharing meetings is positively connected with others factors as revealed by results of the matrix and that information sharing meetings has positive impact on performance of Kenya Revenue Authority.

The study concludes that all the independent variables; written knowledge, video conferencing, database sharing and information sharing meetings were significantly related to performance of KRA, because the P Value for each variable was than < 0.05 This shows that knowledge management is significantly related to organization performance of KRA.

5.4 Recommendations

From the study findings and results the study suggest the following recommendations for improvement. The organizational leadership that is composed of board members and the management team at Kenya Revenue Authority should seek relevant tax more pragmatic and effective means of enhancing knowledge sharing within the organization and other stakeholders for it will enhance organization performance that is increased revenue collection and the consolidate on objective of revenue collection.

Kenya Revenue Authority require the ICT technology that is hardware and software that is current and can be used in linking different departments and also satellite offices for effective coordination and operationalisation of organizational actives as well as sharing knowledge among employees such as Knowledge sharing. Management of KRA should know that modern organization are shifting towards modern communication technology as model of reducing work load and promoting efficiency within the organization. Management of KRA should consider allocating more funds to mitigate the changing faces of ICT landscape that is connected with knowledge sharing and transmission. The ICT department should evaluate and have frequent trainings on changing technology and also ensure that the organizational database is updated on a regular basis in order to assist employees in decision making as well to give accurate information as well feedback.

Kenya Revenue Authority should continuously engage in Knowledge sharing innovation to enhance their performance. This can be achieved by conducting market research among the taxpayers to identify challenges and issues that generally affects staff performance at the organization.

5.5 Suggestion for further studies

The study pursued to show the relationship between knowledge sharing and organization performance at Kenya Revenue Authority that focused on written knowledge, video conferencing, database sharing and information sharing meetings. The study suggest that other studies should be conducted that includes other knowledge sharing variables such as knowledge acquisition, knowledge creation, knowledge utilization and knowledge dissemination that have not been used in this study to certify the results of this study.

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APPENDICES

Appendix 1 Letter of Introduction

Dear Sir/Madam,

REFERENCE: DATA COLLECTION

I am a student at Kenyatta University pursuing a Master's degree in Business Administration. As a requirement in fulfillment of this degree, am carrying out a study on the '**RELATIONSHIP BETWEEN KNOWLEDGE SHARING AND PERFORMANCE OF KENYA REVENUE AUTHORITY (KRA).**'

Kindly provide the required data to the best of your knowledge and ability on the attached questionnaire. The information that you shall provide is strictly for an academic research paper that will not be shared with any other party or parties.

Regards

RODAH K. MANGWA

Appendix II: Research Questionnaire

Part 1: General Information

1. Which department do you belong to

- | | | | |
|------------------------------|-----|----------------------------|-----|
| Department of communication | [] | Customs and border control | [] |
| Strategy and risk management | [] | Intelligence Department | [] |
| Corporate support services | [] | Legal services | [] |

2. What is title in the organization?

- | | | | |
|-------------------|-----|------------------------|-----|
| Officer | [] | Manager | [] |
| Supervisor | [] | Chief Manager | [] |
| Assistant Manager | [] | Assistant commissioner | [] |

3. Indicate how many years you have worked in this organization

- | | | | |
|-------------------|-----|-------------------------|-----|
| One to Five years | [] | Eleven to Fifteen years | [] |
| Six to Ten years | [] | Sixteen years onwards | [] |

4. Indicate your education certification?

- | | | | |
|---------------|-----|-------------|-----|
| Post-Graduate | [] | Diploma | [] |
| Undergraduate | [] | Certificate | [] |
- Any other (specify).....

Part 2: Knowledge Sharing and Organization Performance

5. Specify the level of agreement to the statement below relating to how aspects of knowledge sharing on organization performance. Use a scale of 1-5, where 1- not all, 2- little extent, 3- moderate, 4- large extent, 5- very high extent.

Written Knowledge	1	2	3	4	5
Documented reports provide a clear information that is communal use within the units thereby improving the activities of an organization and create new knowledge.					
Magazines pertaining the performance of the organization are made available for staffs to get in-depth and concise information, in a portable and readable form					

In our organization newsletter is used as proactive way of exchanging knowledge among employees in different units					
There are available journal that have been published pertaining the performance of the organization thus providing an avenue for the sources of information to the employees					
Summary report are normally used by the staffs to get information that pertains to the operation of the unit as well to look for past performance of the unit					
Video Conferencing	1	2	3	4	5
Presentations of the information clearly and effectively is a key practices that is encouraged in our organization to convey message across the units					
Our firm often uses presentation during video conferencing to reach to the targeted audience.					
Lecture is used in our organization to deliver a substantial amount of information to large numbers of employee					
Seminars are organized in our organization to bring together a group of interrelated units on a common platform for facilitating exchange of views, ideas and developments relating to specific issue					
Workshops are conducted to bring together a group of people working on a particular project or area of interest					
in our organization, interviews are conducted to obtain data and information pertaining a specific issues that the company requires and stored for future application					
Database Sharing	1	2	3	4	5
Online sharing forums are encourages since they allow people to fulfill needs that are not being met offline					
Website information posted in our organization provide a critical information to the clients and employees concerning the performance of our organization					

In our organization there is available information that are uploaded by the librarian to the company website for employees to access the information					
Employees are encouraged to utilize available articles that relates to the operations of the organization to equip them with the necessary information and knowledge					
In our organization intranets and LAN provide employees with medium where information is shared.					
Meetings	1	2	3	4	5
Formal interaction have more impact in terms of exchange of ideas as they are established action of key decision-making points where activities and decisions were organized					
Group discussion allows each staff to share their views and opinions with other participants.					
Information meeting sharing at department level acts as avenue where departmental issues are ironed out and decision made that all staff are involved.					
Information sharing meeting works as a wakeup call and it provides opportunities to air employees own opinions and also provide a platform where issues are clarified.					

6. How does following aspects of knowledge sharing enhance organization performance?
Where 1 to a very low-extent, 2-low extent, moderate-extent, 4 great-extent and 5 to a very great-extent.

	1	2	3	4	5
KS increases customer satisfaction					
KS improves effectiveness of internal process					
KS enhances efficiency of internal processes					
KS increases employee satisfaction					
KS Improves resource utilization					

7. How can you evaluate the role of knowledge sharing in relation to performance at KRA?

.....
.....

8. Provide alternative information that can be used enhance performance with reference to knowledge sharing?

.....
.....

Thank you for your input

Appendix III: Research Permit


REPUBLIC OF KENYA


**NATIONAL COMMISSION FOR
SCIENCE, TECHNOLOGY & INNOVATION**

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RESEARCH LICENSE



This is to Certify that Ms.. RODAH KERUBO MANGWA of Kenyatta University, has been licensed to conduct research in Nairobi on the topic: RELATIONSHIP BETWEEN KNOWLEDGE SHARING AND PERFORMANCE OF KENYA REVENUE AUTHORITY for the period ending : 23/November/2021.

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