# INFLUENCE OF CHANGE MANAGEMENT PRACTICES ON ORGANIZATIONAL PERFORMANCE AT THE KENYA REVENUE AUTHORITY

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**GMB/ON/3856/09/24**

**A Research Project Submitted to the Institute of Postgraduate Studies of Kabarak University in Partial Fulfillment of the Requirements for the Award of the Master of Business Administration Degree in Strategic Management**

**KABARAK UNIVERSITY**

**JANUARY 2026**

## DECLARATION

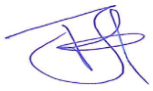
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## RECOMMENDATION

To the Institute of Postgraduate Studies:

The research project entitled **"Influence of change management practices on organizational performance at the Kenya Revenue Authority"** written by **Jackson Kimeu Kyalo** is presented to the Institute of Postgraduate Studies of Kabarak University. We have reviewed the project and recommend it be accepted in partial fulfillment of the requirement for the award of the degree of Master of Business Administration in Strategic Management.

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## DEDICATION

This research project is dedicated to my beloved family, whose unwavering support, encouragement and firm belief in my academic journey have been a constant source of strength. Your guidance, sacrifices and motivation have been invaluable throughout this pursuit.

## ABSTRACT

Organizational reforms in public sector institutions do not automatically lead to improved results, particularly where employees are insufficiently prepared, communication is unclear, participation is limited, and follow-up assessment is weak. This study investigated the influence of change management practices on the performance of the Kenya Revenue Authority (KRA). The main objective was to assess influence of change management practices on organizational performance at the Kenya Revenue Authority. The study was anchored on established change and organizational performance theories, including Kurt Lewin's theory, Kotter's eight-step change Model and the Prosci ADKAR Model. These models and theory collectively explain how organizations prepare for change, communicate reform initiatives, engage employees, institutionalize new practices and leverage internal capabilities to achieve sustained performance improvement. They therefore provide the theoretical foundation for linking structured change management practices with measurable organizational performance outcomes. Specifically, the study sought to determine the effect of change readiness, evaluate the impact of change communication, examine the role of change engagement, and analyze the influence of change evaluation on performance metrics including revenue collection efficiency, service delivery, employee productivity, compliance levels and policy implementation. The research adopted a mixed-methods design. The target population consisted of 4,000 KRA employees from headquarters. A sample size of 364 respondents was determined using Yamane's formula at a 95 percent confidence level and a 5 percent margin of error. Stratified random sampling was used for the quantitative survey, while purposive sampling identified 20–25 interview participants for qualitative insights. Data was collected through structured Likert-scale questionnaires and semi-structured interviews. Quantitative analysis comprised of descriptive statistics use of frequencies and percentages, alongside inferential statistics by using correlation and multiple regression analyses to assess the relationships between change management practices and performance, while qualitative data were analyzed thematically to complement the findings. The study was expected to produce evidence-based recommendations that can guide KRA in implementing effective change management strategies, improving performance, and informing policy and managerial decisions in public sector administration.



***Keywords:*** *Change Management Practices, Organizational Performance, Change Readiness, Change Communication, Change Engagement, Change Evaluation, Kenya Revenue Authority*

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## LIST OF ABBREVIATIONS AND ACRONYMS

| | |
|---|---|
| ADKAR | Awareness, Desire, Knowledge, Ability, Reinforcement (Prosci Model) |
| FY | Financial Year |
| HQ | Headquarters |
| ITMS | Integrated Tax Management System |
| KRA | Kenya Revenue Authority |
| KRA Act | Kenya Revenue Authority Act (1995) |
| KUREC | Kabarak University Research Ethics Committee |
| NACOSTI | National Commission for Science, Technology and Innovation |
| SPSS | Statistical Package for the Social Sciences |
| VIF | Variance Inflation Factor |

## CONCEPTUAL AND OPERATIONAL DEFINITION OF TERMS

**Change Management Practices:** Conceptually, change management practices refer to structured approaches, strategies, and processes used by an organization to prepare, support, and guide employees in transitioning from a current state to a desired future state to improve effectiveness and performance (Kotter, 2022; Prosci, 2020). Operationally, in this study, change management practices will be measured using four dimensions: change readiness, change communication, change engagement, and change evaluation, assessed through Likert-scale questionnaire items.

**Organizational Performance:** Organizational performance refers to how well an organization achieves its goals and objectives in an efficient and effective manner. It reflects the actual results or outputs of the organization compared to what it originally set out to accomplish. According to Burnes (2009), organizational performance can be viewed in three main areas of outcomes: financial performance, such as profits, return on assets, and return on investment; product market performance, including sales levels and market share; and shareholder returns, measured through indicators like total shareholder return and economic value added.

**Change Readiness:** Change readiness refers level to which an organization is prepared, willing and able to implement change. (Jinzhao, 2017). The readiness is measured through the perception of the staff on the adequacy of training, the support offered by the leaders, the availability of resources and awareness of change objectives.

**Change Communication:** Change communication refers to the systematic distribution of relevant, clear, and accurate information relating to the organizational change with a view of increasing understanding and reducing opposition (Fraham, 2025). Operationally, it can be gauged in terms of message clarity, frequency of updates, the channels of communication selected, and provision of a feedback system.

**Change Engagement:** Change engagement refers to the continuous involvement and participation of employees in the process of designing and execution of organizational change efforts with a view of promoting the sense of ownership

and commitment (Albrecht, 2022). Operationally, change readiness can be evaluated through the measures of the employee engagement in decision making, involvement, and engagement in change processes.

**Change Evaluation:** Evaluation of change refers to the process of systematically measuring the outcomes of a change implementation within an organization (Dale, 2023). Operationally, it is gauged by performance evaluations, feedback mechanisms, tracking of progress (dashboards) and taking corrective measures.

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# CHAPTER ONE

# INTRODUCTION

## 1.1 Background of the Study

Organizational change has become a central driver of performance in public sector institutions globally, particularly in agencies responsible for critical service delivery and revenue mobilization. The continuous change in technology, unpredictable economic environment, growing complexity of regulation, and increasing stakeholder demands has necessitated the twenty-first century public organization to keep changing its structures, processes, and systems to become more efficient, accountable, and effective (Vakol, 2014).

The public sector organizations are under the pressure of scrutiny and the resource allocation, which makes the successful implementation of the organizational change the critical factor to help maintain or increase financial, operational, and human performance output. The need of organizational change is being increasingly recognized by revenue authorities in different parts of the world as a strategic requirement and not an optional project. Tax regimes are faced with compounding financial demands driven by an increase in the amount of government spending and economic activity internationalization, and complex evasions tools. In turn, many revenue authorities have undertaken extensive reforms to enhance compliance, better service delivery, increase data analytics, and enhance operational efficiency.

The practical experience of developed economies shows that combining structural changes with the targeted practices of change-management is much more successful. A good example is the United Kingdom tax office which saw a significant increase in voluntary compliance, satisfaction with the organization, and operations performance after organizational changes that included both digitalization, organized customer communication, contact with employees, and ongoing performance reviews.

Revenue authorities in the African continent serve in more complex environments, which are characterized by large informal economies, poor technology, skill bases, and the resultant variation in taxpayer trust (Njau and Mwaura, 2022). Such situations explain why systematic change management during reforms is critical. A case in point is the Rwanda Revenue Authority, which has realized quantifiable results in compliance and service delivery, through capacity-building programs, systematic communication plans, as well as constant monitoring of the reform results. Likewise, the South African Revenue Service recorded improved operational performance following reorganization efforts that were based on employee involvement and progressive assessment of reforms execution.

In Kenya, Kenya Revenue Authority (KRA) is the main tax administrative body established under the Kenya Revenue Authority Act (1995) and is mandated with the responsibility of assessing, collection and accounting domestic revenue on behalf of the government. KRA has undergone numerous organizational changes that are directed towards the expansion of the tax base, the enhancement of compliance, service delivery improvement and institutional capacity KRA experienced a growth of above 187 percent in its revenue collections between the 2011/2012 and the 2021/2022 financial year, raising the approximate revenues collections of the agency to over Kshs. 2.031 trillion, which is the highest growth in revenue collections over the 10-year period in the history of the agency. Along with this historical expansion, the recent fiscal information is showing the development of performance pressures. As of December 2024, national revenue collections, primarily attributed to Kenya Revenue Authority (KRA) operations, amounted to Kshs. 1.3 trillion. The revenue collected fell short by 4% which was below the Kshs. 1.4 trillion target. To make matters worse, revenue growth slowed significantly to just 4% in the 2024/2025 financial year, compared to a much stronger 15% the year before. It is becoming clear that the structural reforms haven't exactly delivered the stable results everyone was expecting.

Through its Corporate Plan, KRA is trying to improve its operations by splitting the Domestic Taxes Department, rebranding support services, and leaning heavily on digital channels. However, the internal reality in the organization is complicated. Analysis shows that many employees are resisting the new processes, mostly due to a lack of proper training and confusion over their roles. Further, communication during these changes has been poor, thus slowing down service delivery.

Change management has become a common conception as a methodology to take organizations and employees to the desired future in a rather systematic way and reduce the negative impact on the process and maximize performance results (Cameron and Green, 2019). A notable change management approach includes training the staff on change, effective communication of the objectives, assumption of stakeholders, and ongoing monitoring and appraisal of the process to strengthen adoption and correct the deviations (Prosci, 2020). Organizations which ignore them tend to suffer reform fatigue, lack of morale and inconsistent performance despite the well structured reforms to its structure.

The connection between organizational change and performance is evident in the literature of management studies (Burnes, 2020; Kotter, 2022), although there is not as much empirical data on how particular change-management practices affect the performance of the organizations as revenue authorities in less developed countries, specifically Kenya. The literature leans towards a small scale of studies that are centered on the final cash flows and ignore the bigger axis that include efficiency of service delivery, employee productivity and rate of compliance and

effectiveness of policy implementation. This gap is an indication of the need to conduct a systematic, context-specific study of how change readiness, communication practices, engagement practices, and evaluation mechanisms affect multi-dimensional organizational performance in the Kenya Revenue Authority.

### 1.1.1 Organizational Change Practices and performance management at Kenya Revenue Authority

The Public institutions rarely remain static, particularly those charged with revenue collection. Changes in tax policy, technology, and taxpayer expectations constantly require adjustments in the way work is organized and delivered. In Kenya, the Kenya Revenue Authority (KRA) has over time introduced a series of reforms intended to improve efficiency, strengthen compliance, and enhance service delivery. These reforms have not only altered structures and systems but have also affected how employees perform their daily tasks. As a result, the question of organizational performance at KRA cannot be separated from how change is managed within the institution.

In practice, many of the reforms at KRA have involved redesigning operational processes, restructuring departments, and introducing digital platforms to support tax administration. For example, the automation of registration, filing, and payment processes has reduced paperwork and minimized delays that previously characterized manual systems (KRA Annual reports). Similarly, internal restructuring aimed at clarifying roles and responsibilities has sought to reduce duplication of effort and improve accountability. While such measures are expected to enhance performance, their effectiveness depends largely on how employees adapt to the new environment. Experience in public sector organizations shows that introducing new systems without adequate preparation often results in confusion and resistance rather than improvement (Chandos, 2010).

A key factor in this regard is change readiness. Employees must possess the skills and confidence required to operate under revised procedures. At KRA, the introduction of new technologies and workflows has made training and capacity building increasingly necessary. Where staff members feel adequately prepared, they tend to implement tasks more accurately and efficiently. However, when preparation is insufficient, mistakes and delays are more likely to occur, which can affect both service delivery and revenue outcomes. Readiness therefore becomes an important foundation for performance, since it determines how well employees translate policy decisions into actual results.

Communication is equally important during periods of transition. In large organizations such as KRA, employees are spread across departments and stations, making it easy for information gaps

to arise. When the purpose or details of a reform are not clearly explained, uncertainty may develop, leading to speculation or resistance. To address this, management has increasingly relied on meetings, internal notices, and consultative forums to keep staff informed. Scholars note that open and consistent communication reduces anxiety and promotes cooperation during change processes (Change Management Institute, 2013). In the context of KRA, clear communication helps employees understand expectations and align their efforts with organizational goals.

Beyond being informed, employees also need to feel involved. Engagement creates a sense of ownership and encourages staff to contribute to problem solving rather than merely following instructions. At KRA, participation in workshops, team discussions, and feedback sessions has provided opportunities for employees to share experiences and suggest improvements. Such involvement often leads to practical solutions because frontline officers understand operational challenges better than anyone else. When employees are engaged, morale and commitment tend to improve, which positively influences productivity and the quality of service offered to taxpayers.

Another critical element is evaluation. Reforms can only be justified if they produce measurable results. For this reason, KRA has incorporated performance indicators such as revenue growth, turnaround time, and compliance levels into its monitoring systems (National Treasury, 2025). Regular assessment allows management to determine whether new initiatives are working as intended or whether adjustments are required. Evaluation also promotes accountability by linking change efforts to specific outcomes rather than general expectations. Without such follow-up, it becomes difficult to know whether improvements in performance are attributable to reforms or to other external factors.

Overall, the experience at KRA suggests that organizational performance is shaped not only by the introduction of new systems or structures but also by how change is handled at the human and operational levels. Readiness prepares employees for new demands, communication clarifies direction, engagement builds commitment, and evaluation ensures that progress is measured. When these elements are coordinated, reforms are more likely to yield positive and sustainable results. For this reason, examining change management practices provides a useful basis for understanding variations in performance within the Authority and forms the foundation for the present study on the influence of change management practices on organizational performance.

### 1.2 Statement of the Problem

The Kenya Revenue Authority (KRA) has made significant changes to its structure and operations, especially with its 9th Corporate Plan (2024-2027), which aims to strengthen its capacity, raise revenue, and improve service delivery. However, despite these efforts, KRA's

performance is still inconsistent and varies over time. This raises questions about how well the change management practices were implemented during these reforms. Research shows that without good planning, communication, engagement, and evaluation, organizational change may not lead to lasting performance improvements (Vakola, 2014; Prosci, 2020). Revenue statistics show this inconsistency.

In the financial year 2024/2025, KRA surpassed its annual revenue target of Kshs.2.555 trillion by collecting Kshs.2.571 trillion, reflecting a 6.8 percent growth from the previous year and achieving 100.6 percent of the target (KRA, 2025). However, looking closer reveals inconsistencies across different periods and tax categories. By April 30, 2025, KRA had collected Kshs.2.112 trillion against a mid-year target of Kshs.2.189 trillion, reaching only 96.5 percent of the goal (Kenya News Agency, 2025). Similarly, in the first half of FY 2024/2025 (by December 2024), revenue collections were Kshs.1.243 trillion, marking a 4.5 percent increase from the prior year but only 46.3 percent of the full-year target (KBC Digital, 2026). These trends show a slow start in revenue collection, reflecting weaknesses in KRA's change implementation processes. National budget data further highlight the impact of these inconsistencies. The National Treasury's Quarterly Economic and Budgetary Review for the first half of FY 2024/25 reported total government revenue of Kshs.1,368.7 billion against a target of Kshs.1,431.6 billion, showing a shortfall of Kshs.62.8 billion mainly due to poor performance in regular revenue collections (National Treasury, 2025).

Recent reforms at the Kenya Revenue Authority have focused heavily on restructuring departments, introducing digital systems, and tightening administrative controls with the expectation that these measures would automatically improve performance. However, available evidence suggests that the outcomes have not been consistently stable. Although there are periods when revenue collection exceeds expectations, such gains are not sustained evenly across time. In some instances, improvements are followed by slowdowns or shortfalls, creating uncertainty about the actual impact of the reforms. This pattern raises questions about whether structural and technological changes alone are sufficient to guarantee lasting performance improvement.

At the operational level, several internal challenges remain evident. Employees are often required to adapt quickly to new systems and revised responsibilities, yet not all staff possess the necessary skills or clarity to do so effectively. Reports of confusion over roles, difficulties using digital platforms, and resistance to new procedures continue to emerge. These challenges affect the pace of implementation and may weaken the benefits expected from the reforms. When staff struggle to adjust, service delivery slows, errors increase, and productivity declines, directly influencing overall organizational performance.

While most discussions on KRA have largely centered on achievement of revenue targets and institutional reforms, less attention has been paid to how change is managed within the organization. There is limited understanding of how factors such as employee preparedness, communication of reforms, staff involvement, and continuous evaluation influence performance outcomes. Without examining these practical aspects, it is difficult to explain why some initiatives succeed while others produce only temporary or uneven results.

This gap demonstrates that there is clear lack of understanding about how effective change management practices can improve organizational performance at KRA. Inconsistent revenue collection and operational inefficiencies can limit the government's ability to fund essential services in the country, delays in implementation development projects and as well undermine public trust in administration of tax services. Therefore, grasping how change management practices relate to performance is vital for improving KRA's operational strength and ensuring long-term revenue growth.

This study aimed to address this knowledge gap by examining how change management practices influenced organizational performance at KRA. Specifically, it assessed how change readiness, communication methods, engagement strategies, and evaluation processes collectively affect revenue performance, service delivery efficiency, employee productivity, compliance rates, and policy implementation effectiveness. The study adopted a mixed-methods approach. Quantitative analysis on employee questionnaire perceptions and qualitative insights from staff interviews. The aim was to generate actionable recommendations for improving the effectiveness of reforms at KRA.

## 1.3 Objectives of the Study

### 1.3.1 General Objective of the Study

The general objective of the study was to examine the influence of change management practices on organizational performance at the Kenya Revenue Authority.

### 1.3.2 Specific Objectives of the Study

The study was guided by the following specific objectives; -

i. To determine the influence of change readiness practices on organizational performance at the Kenya Revenue Authority.

ii. To examine the influence of change communication practices on organizational performance at the Kenya Revenue Authority.

iii. To assess the influence of change engagement practices on organizational performance at the Kenya Revenue Authority.

iv. To evaluate the influence of change evaluation practices on organizational performance at the Kenya Revenue Authority.

### 1.4 Research Hypothesis

$H0_1$: Change readiness practice has no significant influence on organizational performance at the Kenya Revenue Authority.

$H0_2$: Change communication practice has no significant influence on organizational performance at the Kenya Revenue Authority.

$H0_3$: Change engagement practice has no significant influence on organizational performance at the Kenya Revenue Authority.

$H0_4$: Change evaluation practice has no significant influence on organizational performance at the Kenya Revenue Authority.

### 1.5 Justification of the Study

The rationale for this research was anchored in the strategic importance of the Kenya Revenue Authority (KRA) as the primary custodian of the nation's fiscal stability. In an era of heightened public demand for transparency and service excellence, the efficiency of revenue mobilization directly dictates the government's capacity to fund essential public services and infrastructure. While KRA has consistently introduced structural and digital reforms most notably the transition to the 9$^{th}$ Corporate Plan (2024/25 – 2028/29) the persistent volatility in revenue growth rates suggests that technical modernization is not a guaranteed catalyst for improved performance.

The study provided a critical examination of the execution gap often found in public sector transformations. By focusing on change readiness, communication, engagement, and evaluation, this research shifted the focus from what reforms are implemented to how they are managed. This is particularly relevant given KRA's recent internal surveys, which indicate that approximately 26% of staff continue to experience difficulties with new workflows despite extensive automation. Understanding the drivers of this resistance and the effectiveness of current communication channels was essential for ensuring that future change initiatives achieve their intended outcomes without compromising operational stability.

The findings offers practical guidance for policymakers, KRA management, and public sector reform practitioners on how to strengthen change management practices to support steady revenue growth, improve service delivery, boost employee productivity, and enhance compliance. KRA is a relevant case study because of its crucial national role and its experience in managing large, ongoing organizational change.

This study adds to the academic literature by addressing a gap in understanding how change management practices relate to organizational performance in public sector institutions within developing economies. By exploring the human and management aspects of change, this study contributes to ongoing efforts aimed at improving public sector governance and the performance of public institutions.

The findings are expected to be useful beyond this case, as they can inform change initiatives in other public sector organizations facing similar reform challenges. In summary, the study provides clear value for both academic research and practical applications, and it may guide efforts to enhance public sector performance and support sustainable national development.

### 1.6 Significance of the Study

This study was motivated by a practical concern rather than theory alone. At the Kenya Revenue Authority, reforms are introduced regularly, new systems are rolled out, departments are reorganized, and procedures are revised yet the improvements expected from these changes are not always steady or predictable. In some periods performance improves, while in others similar efforts produce limited results. This inconsistency suggests that the success of reforms may depend less on the changes themselves and more on how those changes are introduced and managed. For that reason, examining everyday practices such as preparation of staff, internal communication, involvement of employees, and follow-up assessment become necessary. This study therefore provides a grounded understanding of how these practices shape performance in a real working environment rather than in abstract policy terms.

For managers within the Authority, the study offers practical guidance drawn from evidence on what happens during implementation. Many reform programs fail not because the ideas are weak, but because employees feel unprepared or excluded from the process. By identifying the practices that make transitions smoother, the findings can help managers plan changes that staff are able to understand and adopt with less disruption. In this way, the study supports more realistic decision-making and encourages approaches that improve daily operations, reduce mistakes, and maintain service standards during periods of adjustment.

Generally, the significance of this study lies in its practical and contextual contribution. Instead of treating change as a purely technical exercise, it highlights the importance of how reforms are experienced by the people responsible for implementing them. The findings are expected to support improved management practices within KRA and offer lessons that may be useful to other public institutions facing similar challenges.

## 1.7 Scope of the Study

This research investigated the impact of specific change management practices on the performance of the Kenya Revenue Authority (KRA) during its implementation of the 9th Corporate Plan (2024–2027). KRA was critically important to this study as it functions as the central institution for tax administration in Kenya, and it is currently undergoing significant reforms, which makes it an ideal case study for observing real-time applications of change management strategies. The study focused comprehensively on KRA - Nairobi Headquarters operations, offering a practical context to understand how these strategies are put into practice.

The participant group consisted of four thousand individuals drawn from both management and staff based in the Nairobi Region-Times Tower. This inclusive approach ensured that the perspectives of both frontline employees and key decision-makers are captured, providing a holistic view of how change initiatives were experienced and managed across various organizational levels. The research was conducted between February and October 2026, a timeframe specifically chosen to coincide with ongoing reforms and to allow ample time for thorough data collection and analysis.

The investigation was narrowed to four core elements of change management: change readiness, change communication, change engagement, and change evaluation. These internal factors are particularly relevant, as issues such as employee unwillingness, insufficient training, role ambiguity, and poor communication have previously been identified as hindrances to reform effectiveness, directly affecting productivity and service delivery. To maintain a focused analysis, external variables such as political interference, economic fluctuations, or shifts in regulatory policy was not included in the scope of this study. By concentrating on these internal aspects, the research endeavored to provide an in-depth understanding of the practices that most directly influence organizational performance.

Primary data was gathered directly from KRA employees to capture their current experiences, ensuring that the findings were both timely and directly applicable. This approach yielded valuable insights not only for the KRA but also for other public sector institutions in Kenya and similar developing countries that are navigating comparable reform processes.

## 1.8 Limitations and delimitations of the study

The study encountered some limitations during data collection and analysis. The first limitation was the delay in obtaining ethical and research approvals, particularly the KUREC review and NACOSTI research licence. The delay affected the time available for data collection and

subsequent analysis. This was overcome through continuous follow-up on the approval process and careful scheduling of the remaining research activities within the available period.

A second limitation was the availability of respondents due to their work schedules and operational demands at the Kenya Revenue Authority. This was addressed by coordinating data collection with the relevant offices and allowing respondents adequate time to complete the questionnaires and participate in interviews. Consequently, 342 completed questionnaires and 25 interviews were obtained for analysis.

The study was also limited by its reliance on respondents' perceptions regarding change management practices and organisational performance. This was addressed through the use of both quantitative questionnaire data and qualitative interview data, which enabled triangulation of the findings and provided a broader understanding of the study variables.

The study was delimited to change readiness, change communication, change engagement and change evaluation as the change management practices, and organisational performance at the Kenya Revenue Authority as the dependent variable. The study focused on employees at KRA Headquarters in Nairobi and covered the period within which the research was conducted.

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# CHAPTER TWO

# LITERATURE REVIEW

## 2.1 Introduction

This chapter reviews key theories that explain how structured change practices shape organizational performance. This review brings together empirical evidence on each key practice and points out where the research is still limited, especially in tax administration and in Kenyan public sector settings. This review relies mainly on studies published in the past five years and refers to earlier landmark research when it is needed to explain key concepts.

## 2.2 Theoretical Review

Organizational change and performance have been widely examined across multiple disciplines, including strategic management, organizational behavior, and public administration. Given the complexity of reforms within large public institutions such as the Kenya Revenue Authority (KRA), no single theoretical framework fully explains the mechanisms through which structured change practices influence organizational outcomes. Consequently, this study draws upon three models to establish a robust conceptual foundation: Kurt Lewin's Three-Step Model, Kotter's Eight-Step Change Model and Prosci's ADKAR Model. Each theory offers unique insights into the relationship between change management practices readiness, communication, engagement, and evaluation—and multidimensional organizational performance, encompassing revenue performance, service delivery efficiency, employee productivity, compliance rates, and policy implementation effectiveness.

### 2.2.1 Kurt Lewin's Three Step Model

Lewin's theory outlines the effects of forces that either promote or inhibit change (Robbins, 2003). It underpins the fact that driving practices facilitate change because they push the employees in the right direction while restraining forces hinder change because they push the employees to the opposite direction (Lewin, 1951).

The three steps include unfreezing, movement and refreezing. The first step necessitates changing the behavior by unfreezing the existing situation which is considered as the equilibrium state; this enables the formation of groups and removes individual resistance. It also involves the reduction of the restraining forces that are capable of curtailing movement from the existing equilibrium. To make this first step successful, a combination of unfreezing and decrease of restraining forces must be achieved.

The second step in the movement of the target system to a new level of equilibrium which can be helped by persuading employees to agree that the status quo is not beneficial to them (Kritsonis, 2005) and encouraging them to view the problem from a fresh perspective, work together, and connect to powerful leaders that also support the change (Robins, 2003).

The third step is refreezing which is usually done after change has taken place to sustain it over time. Kurt Lewin three-step change theory is relevant to this study due to the following; Lewin views behavior as a dynamic balance of forces working in opposing directions. Driving forces facilitate change because they push employees in the desired direction (Gioia & Chittipeddi, 1991). Restraining forces hinder change because they push employees in the opposite direction. Therefore, these forces must be analyzed and Lewins three-step model can help shift the balance in the direction of the planned change However, the critics of Lewin's theory have it that it is very rational, goal and plan oriented without considering personal factors that affect change (Kritsonis, 2004). Additionally, it is being based on small scale samples, and more importantly the fact that it is based on the assumptions that can be taken into organizations act under constant conditions and that organizations operate without any political interference and organization powers (Stroll, 2010).

In the case of the Kenya Revenue Authority (KRA), unfreezing can include awareness campaigns, training sessions, and stakeholder engagement initiatives. These efforts help employees understand why reforms are necessary, the benefits of adopting new practices, and the risks of maintaining the current state. The transition stage can take the form of team briefings, newsletters, or digital updates. Engagement practices, such as involving employees in problem-solving or decision-making, promote ownership and allow the organization to benefit from their practical insights. Refreezing stage in KRA context may involve performance monitoring, audits, and recognition of employees who follow new procedures. Reinforcing desired behaviors reduces the likelihood of reverting to old routines and strengthens institutional outcomes, including revenue collection, compliance, and service delivery efficiency.

Although some critics argue that Lewin's model portrays change as overly linear, it remains valuable for structuring interventions in complex organizations. By sequentially addressing readiness, engagement, communication, and evaluation, the model offers a clear approach to implementing and sustaining reforms. For KRA, applying Lewin's stages helps manage both the human and structural aspects of change, providing a solid foundation for improving organizational performance.

### 2.2.2 Kotter's Eight-Step Change Model

Kottler explained that about 70% of the change in the organization fails because firms are not ready to adapt to the change (Laig & Abocejo, 2021). The inability to adapt to change implies that organizations are unable to take advantage of new opportunities in the market. In a bid to overcome the high failure rates of change management, Kottler identified 8 -steps that can be used by firms to execute change effectively. According to this model, the first step is creating a sense of urgency in the firm to ensure that the employees are ready for change (Tang, 2000).

The first step highlights the importance on ensuring that stakeholders in the organizations are ready for change. The second step in the change management model is the creation of a guiding coalition to ensure the change. This is where an organization firms the change team that cultivates the right direction and vision for the change. This second step is aimed at passing the information on change to the employees and other stakeholders. The third step in this theory is the development of a clear vision that seeks to explain why the change is necessary (Laig, 2021).

In this regard, the change team must explain how the firm's future will be different from the present. The future should present a desirable, feasible, and focused. The fourth step in this 8-step approach is the communication of the vision to ensure the employees buy into it. This step is important as it ensures that the organization can impart the vision to the stakeholders (Fredberg, 2022).

The fourth step aims at bringing the stakeholders on board in the change management processes by changing the mindset of the people. The fifth step in this process is eliciting a broad-based action from the people by getting rid of any barriers that may arise. This step eradicates the structural barriers that prevent change management in the firm. The sixth step in this model is the generation of short-time wins that seek to motivate employees that the change is bearing fruits. The goal of this step is to persuade the employees that the change is sustainable and that it is succeeding.

The seventh step of this 8-step approach is bringing together the gains from the short-term wins. This step aims at building the momentum for the complete and desired change in the organization. The top executives are brought on board to lead projects and reduce the interdependence of the various departments in the firm. The last step in this model is ensuring that the new culture sticks. This step seeks to ensure that the culture is sustained in the firm to avoid going back to the old ways of doing things. Continuous information on honest results from the change should be communicated to ensure employees understand the gains from the change initiative. In practice, KRA leverages multiple channels, including internal newsletters,

departmental meetings, and digital dashboards, to disseminate critical information about procedural adjustments, compliance expectations, and policy updates. Empowering employees involves removing barriers that hinder participation, such as outdated reporting structures or limited access to digital tools. Engagement is further strengthened by involving employees in process redesign, pilot programs, and feedback mechanisms. Empirical studies indicate that participatory approaches significantly enhance employee ownership, motivation, and commitment, which in turn contribute to improved productivity, compliance, and service delivery (Kotter, 2012). The identification and celebration of short-term wins such as successful implementation of a new automated filing system in pilot regions reinforces the value of change and motivates employees to maintain momentum.

While Kotter's model offers clarity and practical guidance, it is not without limitations. Critics argue that the model assumes a linear progression of change, whereas real-world reforms, particularly in technology-driven public institutions which often require iterative cycles, feedback adjustments, and flexibility in response to emerging challenges (Cameron & Green, 2020). Additionally, the model emphasizes leadership and employee behavior but offers limited guidance on managing external political pressures or resource constraints, which are significant factors in public sector organizations like KRA. Despite these critiques, Kotter's framework remains highly relevant for structuring reform initiatives, linking specific change management practices—readiness, communication, engagement, and evaluation to measurable organizational outcomes such as revenue mobilization, compliance rates, productivity, and service delivery efficiency. By integrating Kotter's steps with complementary models such as Lewin's Three-Step Model or ADKAR, researchers and practitioners can obtain a more comprehensive understanding of both human and systemic dimensions of organizational change.

### 2.2.3 Prosci ADKAR Model

This model was formulated in 1998 and aims to facilitate smoother transitions within organizations by addressing both the emotional and practical aspects of change (Hiatt, 2006). It comprises Awareness, Desire, Knowledge, Ability, and Reinforcement, delineating essential phases individuals must undergo to effectively embrace and adapt to change and underscores the significance of addressing individuals' needs and mindset during change, acknowledging that change initiatives success hinges on human factor.

The initial phase in the ADKAR model is Awareness, which centers on ensuring individuals comprehend the rationale and necessity for change. Subsequently, Desire endeavors to cultivate personal motivation and dedication towards embracing change. Knowledge is about empowering individuals with the necessary information and abilities to skillfully handle change. Ability concentrates on fostering the capability and assurance to implement change efficiently. Lastly,

Reinforcement guarantees the longevity of change by providing continual support and acknowledgment over time (Kachian, Elyasi & Haghani, 2018; Sulistiyani, Ali & Astuti, 2020).

Hiatt's ADKAR model has gained widespread traction in change management endeavors, aiding entities and individuals in navigating diverse change scenarios like technology integrations, procedural enhancements, and organizational overhauls. The model furnishes a methodical and 20 structured approach to change, empowering leaders and change agents to meticulously strategize, communicate, and bolster individuals throughout the change process (Paramitha, Tobing & Suroso, 2020; Thekkekara, 2023).

While ADKAR is recognized for its effectiveness in managing individual-level change, it may not be suitable for large-scale transformations or innovative shifts within organizations, where different approaches may be more applicable. Overall, the ADKAR Model provides a comprehensive framework for organizations seeking to navigate the complexities of change management effectively. Therefore, integrating this perspective with broader organizational frameworks such as those focused on culture, structure, and strategic resource deployment, provides a more complete understanding of how change practices should be designed and evaluated in institutions like KRA.

By grounding the analysis in both change practice literature and KRA's lived experience of reform, this theoretical lens underscores that improvements in organizational performance are not achieved solely through formal policy changes or technology investments but through the sustained alignment of individual readiness, motivation, capability, and reinforcement.

### 2.3 Empirical Review

The empirical review synthesizes studies exploring the influence of change management practices on the performance of public sector organizations, focusing on change readiness, communication, employee engagement, and evaluation mechanisms. Empirical research, according to Saunders, Lewis, and Thornhill (2023), involves systematic data collection and analysis to test hypotheses or investigate relationships, offering evidence-based insights into real-world phenomena. This section examines relevant studies from diverse geographical and sectoral contexts to identify key findings, gaps, and their relevance to the current study on the Kenya Revenue Authority. By analyzing existing literature, the review establishes a foundation for understanding how structured change management practices drive organizational performance and highlights areas requiring further investigation, particularly in the Kenyan public sector context.

### 2.3.1 Change Readiness Practices and Organizational Performance

A study by Almazrouei et al. (2024) looked at how organizational readiness affects innovation performance and agility among 421 public service employees in the United Arab Emirates. The study used a descriptive survey design with structural equation modeling to examine the effects of cognitive, emotional, and behavioral preparation on operational efficiency. The findings showed that departments with structured training, awareness campaigns, and preparatory workshops achieved 15 percent higher operational efficiency and 18 percent greater adaptability compared to units with minimal readiness efforts, with a significant positive effect size of 0.47 ($p < 0.01$). A consistent theme in change management literature is that employee preparedness shapes the eventual success or failure of reform initiatives. Change rarely produces positive results when those expected to implement it feel uncertain, excluded, or inadequately equipped. In contrast, when organizations investtheir time in preparing staff through communication, clarification of roles, and targeted training, then the transitions will be less disruptive. Employees will also be more likely to interpret change as purposeful rather than imposed, which often translates into improved performance.

Although this relationship has been widely acknowledged, evidence has emerged from studies examining broad public sector reforms. These studies provide valuable insight, yet they do not fully explain how readiness influences multiple performance outcomes at once. This limitation is particularly significant in revenue authorities. Unlike many public institutions, revenue agencies operate in environments where performance is continuously measured through revenue targets, compliance levels, and service efficiency. Any internal change therefore has direct external consequences.

Focusing on the Kenya Revenue Authority (KRA) allows this study to explore this gap more closely. Earlier investigations conducted between 2013 and 2016 offer a useful starting point. During that period, KRA introduced several reforms accompanied by deliberate preparatory measures. These included structured staff training, departmental briefings, and sensitization sessions prior to the rollout of new systems. Reports from those assessments indicated that departments in which employees demonstrated clearer understanding of revised procedures adapted more steadily to the changes. Revenue collection during the review period increased by slightly over twenty percent. While multiple factors may have contributed to this growth, the findings suggested that structured preparation played a meaningful supporting role.

Further studies undertaken in subsequent years observed comparable patterns. Where employees received early guidance on operational adjustments, procedural errors declined and adherence to updated compliance requirements strengthened. In some departments, operational mistakes

reduced by more than 10% following implementation. Such outcomes imply that readiness influences not only financial performance but also everyday administrative accuracy and consistency.

Evidence from other public sector contexts supports this interpretation. Research conducted in South African institutions reported improvements in service turnaround times in certain cases approaching 19% where structured readiness initiatives were implemented. The study associated these gains with increased employee acceptance of new systems and reduced resistance during transition phases (Rakate, 2007).

Taken together, the literature suggests that readiness should not be treated as a routine preliminary step in change management. Rather, it appears to function as a performance-enabling condition, particularly in institutions where accountability and measurable outputs are central. Building on this foundation, the present study examines how readiness interacts with other change management practices to influence revenue growth, compliance, and service delivery within KRA.

Additionally, Juma et al. (2023) found that early engagement, role clarification, and preparatory workshops improved adherence to revised policies, resulting in 15 percent higher policy compliance rates. These findings suggest that readiness practices not only support operational goals but also strengthen compliance and service delivery, particularly when employees are actively involved and psychologically set for change. While positive outcomes are evident, African public sector institutions, including KRA, remain under-researched regarding the multi-dimensional effects of readiness. Holt et al. (2010) noted that organizations with high readiness levels are three times more likely to successfully implement strategic change than those with low readiness. Yet, most studies in African contexts focus on a single dimension of performance, such as revenue or compliance, without considering simultaneous effects on service delivery, productivity, and policy implementation.

This research addresses these gaps by examining how change readiness influences multiple performance dimensions within KRA. Contextual factors also play a vital role in determining readiness outcomes. Organizational culture, leadership support, communication quality, and employee involvement in planning significantly affect whether readiness interventions lead to measurable performance improvements (Al-Haddad & Kotnour, 2015; Mwangi & Wekesa, 2023).

Evidence from KRA internal reports (2024) shows that units involved in pre-change engagement sessions adapted to new tax administration systems more quickly and attained a 12 percent higher compliance rate compared to units without structured preparatory interventions.

### 2.3.2. Change Communication Practices and Organizational Performance

At the global level, research on organizational change shows that communication plays a very key role in determining if reforms will turn out as planned. Employees who receive timely information and clear explanations, are more likely to understand what is expected of them and how their roles are affected. Equally, where information is not clear and is delayed, then the implementation will be slowed by uncertainty. Staff will continue executing their work using old method simply because they are uncertain about the new ones which have not been communicated clearly. Studies on public management reveal that projects supported by regular briefings and feedback sessions are completed faster and with fewer operational errors than those introduced through one-way directives (Kaule, 2008). These observations suggest that communication reduces confusion and helps align day-to-day work with reform objectives.

Evidence from other scholars on public administrations supports this findings. A review of reform programs in New Zealand and Australia reported that departments which relied on staff meetings, written updates, and open forums experienced smoother transitions and fewer resistance complaints compared to agencies that depended mainly on circulars (Steane, 2008). Employees in these departments indicated that early clarification of expectations made it easier to adjust to new procedures. Although the improvements were modest rather than intense, service turnaround time and internal coordination showed steady gains during the reform period.

In Sub-Saharan Africa, similar patterns have been documented in government institutions undergoing administrative changes. For example, a study of local authorities in Uganda found that units that maintained continuous dialogue with staff through workshops and review meetings reported fewer misunderstandings and better task completion rates (Aupal, 2016). Departments that communicated only when problems arose tended to experience delays and repeated corrections. These findings point to the fact that no organization can be in existence without communication. This is further strengthened by (Fatma, 2014), who pointed out that managers need to look at communication as a continuous process for success to be achieved in the organization and it must be exercised within and outside the work place.

Evidence from Kenya highlights the operational importance of communication. Research conducted in county governments showed that structured updates, role clarification, and feedback channels were associated with improvements in service delivery and project completion rates

(Makai, 2015). Employees who understood their responsibilities and timelines were able to coordinate more effectively with colleagues. Where such practices were weak, departments reported confusion and slower response to public requests. Other local studies on performance management reforms have similarly noted that poor communication often leads to duplicated effort and inconsistent interpretation of policies (Ouma, 2020). While these studies focus largely on service delivery, they indicate that communication practices influence everyday productivity in measurable ways.

The same issue is particularly relevant for revenue administration, where accuracy and timeliness are critical. Small misunderstandings in new tax procedures or system changes can quickly create backlogs or compliance problems. For an organization such as the Kenya Revenue Authority, clear internal communication is therefore necessary to ensure that officers interpret regulations consistently and apply them correctly. Without regular updates and opportunities for clarification, reforms may exist formally but fail to improve operational results.

Across the global, regional and local literature, it is clear and consistent that institutions that share information regularly and allow staff to seek clarification incline to implement reforms with fewer disruptions, while those that rely on one-way instructions often struggle with delays and resistance. Communication therefore appears to function as a practical support mechanism that shapes how effectively change translates into performance outcomes.

In this study, change communication practices were examined as an independent variable influencing organizational performance. The analysis assess how frequency of updates, clarity of information, and feedback opportunities relate to revenue mobilization, service efficiency, employee productivity, and compliance levels within the Kenya Revenue Authority. Using primary data from employees allows the study to test whether the patterns reported in earlier research are evident within this specific institutional context.

### 2.3.3 Engagement Practices and Organizational Performance

Employee engagement during change is often discussed in management reports, but in day-to-day operations it comes down to a simple issue of whether staff are involved or merely instructed. In many public organizations, new systems are introduced through circulars or directives, and employees are expected to adjust immediately. What usually happens is that people comply at a basic level but continue working in the old way where possible. The change exists formally, yet performance does not shift much. This gap between policy and practice has been noted in several reform efforts.

At the global level, managers have tried a different approach by bringing employees into the process earlier. Instead of announcing decisions after everything has been finalized, they hold discussions with teams, ask for suggestions, and test ideas before full rollout. These interactions often reveal practical problems that would not have been obvious at senior level. Small operational details how long a task takes, where paperwork gets delayed, which steps create confusion tend to surface only when frontline staff speak openly. Adjusting procedures at this stage makes implementation less disruptive. Work flows more naturally because the people executing the tasks already understand how the system is supposed to function (Lušňáková, 2022).

Across a number of African public institutions, this kind of involvement has gradually become part of reform practice, especially where earlier top-down efforts failed to deliver results. Departments that meet regularly and solve problems collectively tend to settle into new routines faster than those that rely only on written instructions. Where staff feel excluded, there is often hesitation and sometimes quiet resistance. Targets may still be met, but with unnecessary delays and extra supervision. Where participation is encouraged, supervisors spend less time enforcing compliance and more time coordinating work. The difference shows up in everyday productivity rather than in official reports (Mkhize, 2025).

The issue is even more noticeable in revenue administration. Tasks such as assessment, enforcement, and taxpayer support depend heavily on individual judgement and accuracy. If procedures are changed without consulting the officers who use them, mistakes and backlogs can quickly appear. On the other hand, when those officers are asked how processes could be improved, the solutions are usually practical and easier to implement. In such environments, engagement affects performance in very direct ways, cases are cleared faster, errors reduce, and service becomes more predictable (Demin, 2020).

These considerations are relevant to the Kenya Revenue Authority, where reforms often involve new technologies, reporting structures, and compliance measures. All of these rely on the cooperation of staff across departments. While teamwork and consultation are sometimes encouraged internally, there is still limited empirical evidence showing whether these efforts actually translate into broader performance improvements beyond revenue figures alone. It is not yet clear how engagement relates to issues such as productivity, turnaround time, or service quality.

For this reason, this study treats engagement as a practical workplace factor rather than a general motivational idea. The focus is on whether employees who take part in planning and decision-making perform their tasks more effectively than those who simply receive instructions.

Examining this relationship within one organization provides a clearer picture of how involvement influences results in everyday operations.

### 2.3.4 Change Evaluation Practices and Organizational Performance

Unlike readiness, communication, or engagement which focus largely on preparing and involving people, evaluation is about what happens after change has begun. It involves assessing the effectiveness and impact of changes implemented within an organization as well as. understanding the KPI's and using consistent measurement tools are essential in identifying areas of success and areas for growth. Most of the public organizations, major changes are usually brought on board rapidly based on the government of the day but they are barely monitored after they are implemented. Consequently, when you introduce change without having thought of how the same will be monitored then the implementation of the change is bound to fail (Rehman, 2021). In financial institutions where revenue targets are key to the organizational success, the absence of set evaluation system can quickly translate into unachieved targets, poor service delivery and non-compliance with set organizational policies.

Globally, change evaluation represents is the tail end phase in the change management process. Planning and implementation initiate reform, evaluation determines whether intended objectives are achieved and whether corrective adjustments are required. Most organizations are relying on performance dashboards, balanced scorecards and integrated KPI tracking systems to monitor reform outcomes in real time (Mukhilis, 2024).

This systems help enhance transparency and ensure early detection of deviances from reform targets rather than after losses or inefficiencies have realized. Further, global management frameworks now emphasize accountability through measurable outcomes rather than procedural compliance alone. Research on public sector change implementation highlights that governments adopting structured post- change implementation reviews and recurring performance audits report stronger policy alignment and service delivery outcomes (Ferede, 2024).

Institutionalization of feedback by organizations tend to sustain reform momentum, whereas those lacking formal evaluation frameworks often experience reform failures or even stagnation. Research conducted developing economies supports this position. A multi-country public administration study found that agencies embedding performance scorecards and structured review meetings recorded measurable efficiency gains and clearer staff accountability structures within two years of reform implementation (Miruka, 2025).These findings suggest that evaluation is not merely administrative oversight but a mechanism that directly shapes organizational results.

In African public institutions, the relationship between evaluation practices and performance is increasingly documented. Research examining state corporations across East Africa reported that structured monitoring systems were positively associated with improvements in operational efficiency and service responsiveness (Mwende, 2025). However, the effectiveness of evaluation systems varied depending on institutional capacity and leadership commitment. Where monitoring tools were integrated into daily operations and supported by management, performance improvements were sustained. Equally, where evaluation was treated as a as a mere compliance exercise, its impact on organizational outcomes was found to be minimal.

In Kenya, reseach on performance management reforms indicate growing recognition of efficient evaluation. One study assessing performance contracting in public agencies found a positive and statistically significant relationship between structured review mechanisms and institutional productivity (Miruka, 2025)). The author recommended embedding continuous monitoring frameworks within organizational structures to enhance both accountability and service delivery. However, contrasting findings also exist. Earlier research on public sector reform implementation suggested that excessive reporting requirements and poorly aligned metrics could create administrative burdens, reducing managerial flexibility and slowing decision-making processes (OECD, 2025). This indicates that evaluation, if poorly designed or overly bureaucratic, may undermine rather than strengthen performance outcomes. Across global, regional, and local literature, change evaluation practices emerge as a critical driver of organizational performance, though their effectiveness depends largely on design and integration. Advanced digital tracking systems and structured feedback mechanisms enhance performance by enabling timely corrective action and reinforcing accountability. Evidence from African public institutions demonstrates that embedding evaluation within broader performance management systems yields measurable efficiency achievements.

In Kenya, structured review frameworks generally support productivity and service outcomes, yet overly rigid monitoring structures may produce counterproductive effects. For this study, these findings justify the inclusion of change evaluation as an independent variable influencing organizational performance at the Kenya Revenue Authority.

### 2.4 Research Gaps

Table 1 presents a synthesis of the key research gaps identified from the empirical literature on change management practices and organizational performance. The reviewed studies demonstrate that, although considerable attention has been given to change readiness, communication, engagement, and evaluation, important knowledge gaps remain. Most existing studies have been conducted in private sector organizations or public institutions outside the African revenue administration context, limiting the applicability of their findings to the Kenya Revenue

Authority (KRA). In addition, many studies have examined individual change management practices in isolation and assessed organizational performance using narrow or single-dimensional measures. Methodological limitations, including reliance on qualitative case studies, perception-based data, and small sample sizes, further constrain the generalizability of existing evidence. Table 1 therefore summarizes these contextual, conceptual, methodological, and measurement gaps and demonstrates how the present study addresses them through a quantitative correlational design, the use of primary data from KRA employees, and a comprehensive examination of the combined influence of change readiness, change communication, change engagement, and change evaluation on multidimensional organizational performance. This synthesis provides a clear justification for the study and establishes its contribution to the existing body of knowledge (Al-Haddad & Kotnour, 2015).

**Table 1: Summary of Key Research Gaps Identified**

| Supporting Study / Author | Research Gap Type | Description of the Gap Identified from Empirical Review | How the Current Study Addresses the Gap |
|---|---|---|---|
| Mabetwa (2002) | Contextual Gap | Most reviewed change management studies were conducted outside public sector revenue authorities and in non-African contexts, with limited empirical evidence specific to revenue authorities in developing countries. | This study focused on the Kenya Revenue Authority (KRA), providing context-specific empirical evidence from a public sector revenue authority in a developing-country setting. |
| Al-Haddad & Kotnour (2015) | Conceptual Gap | Prior research often examined individual change management practices in isolation, linking them to narrow outcomes (e.g., attitudes or service efficiency), rather than integrating multiple practices and multidimensional organizational performance. | This study integrated four change management practices (readiness, communication, engagement, evaluation) and examines their combined effects on multidimensional organizational performance (including revenue, compliance, service delivery, productivity, and policy implementation). |
| Cherutich (2016) | Methodological Gap | Many earlier studies used predominantly qualitative, perception-based, or single-case methods, which limits generalizability and robust statistical testing of relationships between change management practices and outcomes. | This study adopted a quantitative correlational design using primary data from KRA employees to empirically test the relationships between change management practices and organizational performance. |
| Mugo (2014) | Measurement Gap | Organizational performance has often been measured narrowly with subjective or single indicators (e.g., morale or process adherence), lacking comprehensive and objective performance metrics relevant to revenue authorities. | This study employed multidimensional and objective performance measures relevant to KRA, including revenue collection effectiveness, taxpayer compliance, service delivery efficiency, employee productivity, and policy implementation outcomes. |

Source: Adapted from empirical studies on change management practices and organizational performance in public sector institutions reviewed in this study (2026).

### 2.5 Conceptual Framework

The conceptual framework illustrates the hypothesized relationship between change management practices and organizational performance at the Kenya Revenue Authority (KRA). The independent variables comprise change readiness, change communication, change engagement, and change evaluation, while the dependent variable is organizational performance, measured

through revenue mobilization, service delivery efficiency, employee productivity, compliance rates, and policy implementation effectiveness. The framework proposes that effective implementation of these four change management practices influences organizational performance, both individually and collectively (Kotter, 2012; Cameron & Green, 2022).

**Independent Variables**

**Dependent Variable**

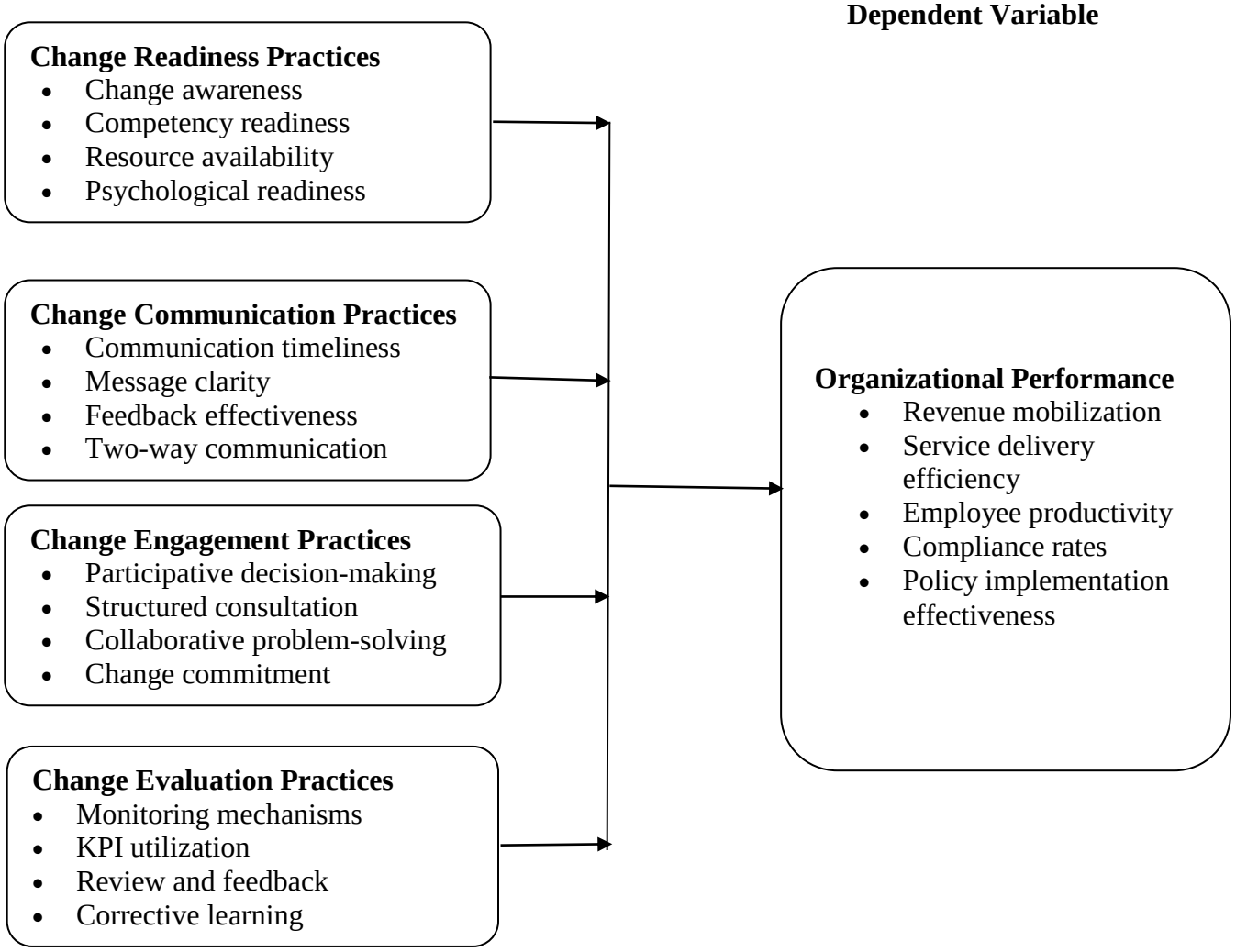



**Figure 1: Conceptual Framework**

# CHAPTER THREE
# RESEARCH METHODOLOGY

## 3.1 Introduction

This chapter presents the methodology adopted for the study. It details the research design, study setting, target population, sampling techniques, determination of sample size, data collection tools, pilot testing, strategies for ensuring validity and reliability, procedures for data collection, methods of data analysis and ethical considerations.

## 3.2 Research Design

This study adopted a mixed-methods research design, combining quantitative and qualitative approaches to examine the influence of change management practices on organizational performance at the Kenya Revenue Authority (KRA). The quantitative approach was used to assess change readiness, communication, engagement, and evaluation in relation to revenue mobilization, service delivery efficiency, employee productivity, compliance, and policy implementation. The qualitative approach complemented the questionnaire findings by capturing participants' experiences and views on how change is managed within KRA. Quantitative data were collected through structured questionnaires, while qualitative data were obtained through interviews. This approach was considered suitable because it enabled the researcher to analyse patterns in the responses and gain further insight into the experiences behind those patterns. Creswell and Creswell (2018) explain that mixed-methods research combines quantitative and qualitative approaches to develop a more comprehensive understanding of a research problem. In this study, the two approaches provided complementary evidence for examining the relationship between change management practices and organizational performance at KRA.

## 3.3 Location of the Study

The study was conducted at the Kenya Revenue Authority (KRA) headquarters, located at Times Tower, Nairobi Region. The researcher chose Nairobi because the main office is there; handling how changes are planned, carried out, and checked throughout the Authority (KRA Annual Report, 2023). From this location, there was immediate contact with top leaders and workers shaping rules, guiding shifts, sharing information, and reviewing work, this position stands out when studying how change efforts are guided from above. Working at the headquarters meant the researcher could see the full picture of how the Authority handles change; things like preparedness, sharing of information, keeping staff involved, and checking progress because every department gets direction from Headquarters - Nairobi.

Further, accessing the headquarters was easy, which made collecting information easier. Before gathering data, official approval was requested from KRA leadership, following standard organizational rules. To protect everyone involved and keep the research trustworthy, ethical steps like clear consent, privacy, choosing to take part freely, and careful management of confidential information were followed without exception (Saunders, Lewis, & Thornhill, 2019).

### 3.4 Population of the Study

The total target population for this study comprised 4000 employees of the Kenya Revenue Authority, directly involved in or affected by change management initiatives and organizational performance. The target population for this study was drawn from the Nairobi Headquarters of the Kenya Revenue Authority (KRA), which has approximately 4,000 employees. This office was selected because it houses both strategic leadership and operational units. As a result, it provided a suitable environment for examining how change management practices are designed, implemented, and translated into performance outcomes across different levels of the organization.

The workforce at the headquarters includes department heads, divisional managers, section managers, unit and sub-unit leaders, technical officers who interact directly with taxpayers, and administrative support staff.

These respondents were most appropriate as they were directly involved in implementation of change initiatives in the organization. According to Cooper and Schindler (2014), the definition of a target population is essential in ensuring that research findings are generalizable to the larger group from which the sample is drawn. Similarly, Mugenda (2003) highlight that clearly identifying the unit of analysis and unit of observation enhances the validity of data collection and interpretation. Therefore, by focusing on department heads, divisional managers, section managers, unit and sub-unit leaders, technical officers and support staff, this study gathered reliable and relevant data to address the research objectives.

The inclusion of both technical and non-technical employees was essential because organizational change at KRA extends beyond tax administration functions. Reforms under the Ninth Corporate Plan affect organizational structures, business processes, digital systems, communication channels, performance management, and service delivery across the entire institution. Consequently, support functions such as Human Resources, Finance, Procurement, Legal Services, Information Communication Technology, Supply Chain Management, Corporate Communication, and Administration are equally involved in implementing and supporting change initiatives. Their experiences provided valuable evidence on employee readiness,

communication effectiveness, engagement, and evaluation practices, which were the core constructs examined in this study.

**Table 2: Target Population**

| Region | Designation | Number of Respondents |
|---|---|---|
| KRA Nairobi HQ | - Commissioners | 4 |
| KRA Nairobi HQ | - Deputy Commissioners | 20 |
| | - Chief Managers | 30 |
| KRA Nairobi HQ | Managers & Assistant Managers | 90 |
| KRA Nairobi HQ | Technical Officers | 3,600 |
| KRA Nairobi | Non-Technical Officers | 256 |
| **Total** | | **4,000** |

Source: Kenya Revenue Authority, 2024.

### 3.5 Sampling Procedure and Sample Size

#### 3.5.1 Sampling Procedure

This study adopted a stratified sampling approach, combining purposive and simple random sampling techniques, to ensure representation across different employee categories and organizational levels at Kenya Revenue Authority. Stratified sampling was suitable for capturing the diversity of experiences among staff involved in change management initiatives while maintaining statistical rigor for correlational analysis (Mugenda & Mugenda, 2013).

For smaller but critical subgroups, such as Commissioners, Deputy Commissioners, Chief Managers and Managers/Assistant Managers, purposive sampling was employed. This approach ensures that all key personnel who directly oversee or coordinate change initiatives are included in the study. Purposive sampling was appropriate here because these individuals possess specialized knowledge and are instrumental in implementing organizational reforms, making their insights essential for understanding the influence of change management practices on organizational performance (Marshall, 1996).

For the larger population of technical and non-technical staff, simple random sampling was applied within each stratum. Random sampling ensured that every employee had an equal chance of selection, thereby minimizing selection bias and enhancing the generalizability of the findings

(Cochran, 1977). Stratification by employee category and region Nairobi Headquarters further ensures that perspectives from both central and regional offices are adequately captured.

This mixed sampling strategy balanced depth and breadth, allowing the study to obtain detailed insights from key decision-makers while also capturing the experiences of a representative cross-section of operational staff. The approach aligned with best practices for correlational research, where it was essential to examine statistical relationships while maintaining the contextual understanding of organizational processes (Neuman, 2014).

### 3.5.2 Sample Size Determination

To determine an appropriate sample size from the total target population of 4,000 KRA employees in Nairobi Headquarters, this study adopted Taro Yamane's (1967) formula for finite populations. This formula is widely used in organizational research where the population size is known and allows for the specification of a desired level of precision. The formula is expressed as:

$$n = \frac{N}{1 + N(e)^2}$$

Where:

- $n$ = sample size
- $N$= population size (4,000)
- $e$ = margin of error (0.05 or 5%)

By substituting the known values:

$n = 4000 / [1 + 4000(0.05)^2] = 4000 / (1 + 10) = 4000 / 11 = 363.64$

Thus, a total of 364 employees was selected as the sample for this study.

The sample was distributed proportionally across Nairobi Headquarters (population 4,000) to ensure representativeness.

Confidence level of 95% was used to obtain margin of error of 5%, which is consistent with standard practice in social science research and management studies (Israel, 2009; Kothari, 2004). This margin sought to strike a balance between statistical precision and practical feasibility, such that the point estimates from the sample can be assumed to represent population characteristics appropriately and yet allow a study to be conducted.

For some smaller, select groups such as Commissioners, Deputy Commissioners, Chief Managers and Managers/Assistant Managers sampling was purposive since these personnel have crucial information about change management interventions (Gbatchie & Ompadogu, 2010). For the larger strata, i.e. technical and non-technical staff, simple random sampling was used to sample the population while maintaining methodological rigor, ethical compliance, and operational feasibility.

**Table 3: Sample Size Distribution**

| Category | Population Size | Sample Size | Sampling Technique |
|---|---|---|---|
| Commissioners | 4 | 2 | Purposive Sampling |
| Deputy Commissioners` | 20 | 3 | Purposive Sampling |
| Chief Managers | 30 | 4 | Purposive Sampling |
| Managers/Assistant Managers | 90 | 8 | Purposive Sampling |
| Technical Staff | 3600 | 324 | Simple Random Sampling |
| Non-Technical Staff | 256 | 23 | Simple Random Sampling |
| **Total** | **4,000** | **364** | |

The final sample were all key managerial categories through purposive sampling and a randomly selected sample of technical and non-technical staff, totaling 364 respondents. This distribution ensured proportional representation, reflecting the relative population sizes, and provides sufficient data for correlational analysis on the influence of change management practices on organizational performance at KRA.

The sample from Nairobi Headquarters contributed a total of 364 respondents. Purposive sampling was employed to ensure that all strategic change decision-makers, including heads of departments, divisions, and units, were fully represented in the study. Meanwhile, simple random sampling was applied to the technical and non-technical staff to provide an unbiased representation of operational experiences and perspectives, ensuring that the findings reflect both managerial insights and the views of employees directly involved in or affected by change initiatives.

### 3.6 Instrumentation

The study employed structured questionnaires as the primary instrument for collecting quantitative data. The study used a structured questionnaire based on a five-point Likert scale, where 1 indicates Strongly Disagree and 5 indicates Strongly Agree. The instrument measured

employees' perceptions of change readiness, communication, engagement, and evaluation practices at KRA, and how these dimensions relate to organizational performance. Performance was assessed using indicators such as revenue mobilization, service delivery efficiency, employee productivity, compliance rates, and policy implementation effectiveness.

Questionnaire items was adapted from previously validated tools on organizational change and performance, then refined to reflect KRA's operational and cultural context. The instrument underwent expert review and pilot testing to ensure clarity, relevance, and reliability before full administration.

To complement the survey data, a semi-structured interview guide was used to collect qualitative insights from employees at the headquarters. The interviews explored participants' experiences with change initiatives, including implementation processes, challenges encountered, and perceived effects on performance. Combining structured questionnaires with interviews enabled triangulation, strengthening the depth, credibility, and completeness of the study's findings.

### 3.6.1 Pilot Study

The pilot study was conducted at the Kenya Revenue Authority (KRA) South Rift Region to ensure that the research instrument was tested within an organizational environment that closely mirrors the operational, administrative, and institutional characteristics of the study setting. As one of KRA's regional offices, the South Rift Region operates under the same policies, organizational structures, human resource practices, and change management frameworks as the Headquarters. This provides an appropriate setting for assessing the suitability of the research instrument under conditions comparable to those of the main study while minimizing the possibility of instrument contamination and response bias that could result from prior exposure of the main study participants to the questionnaire. To preserve the integrity of the study, respondents who participated in the pilot exercise was excluded from the final survey.

According to Connelly (2008), a pilot sample equivalent to approximately 10 percent of the proposed study sample is adequate for evaluating the suitability of research instruments in social science research. Accordingly, the pilot study involved 36 respondents, representing 10 percent of the intended total sample size of 364. The pilot respondents comprised 20 technical staff, 11 support staff, and 5 management staff, reflecting the respondent categories to be included in the main study. This composition was intended to ensure that the research instrument is tested across the different organizational levels and functional areas represented in the target population, thereby enhancing its applicability to the actual study.

The primary purpose of the pilot study was to determine whether the questionnaire is clear, relevant, comprehensive, and capable of generating consistent responses from the intended respondents. Specifically, the pilot exercise assessed the clarity of the wording, the appropriateness of the sequencing of questions, the adequacy of the response options, and the time required to complete the questionnaire. It helped identify ambiguous, repetitive, or potentially misleading items that may affect the quality of the data collected. Feedback obtained from the pilot participants informed the refinement of the instrument before the commencement of the main data collection exercise. This process was consistent with the recommendation by Mugenda and Mugenda (2019), who emphasize that pilot testing is essential for improving the validity and reliability of research instruments before they are administered in the main study.

### 3.6.2 Validity of the Study Instruments

The study established both content, face and test-retest validity of the research instruments. Content validity was ensured through consultation with two subject matter experts in the fields of change management and research methodology. These experts evaluated whether the items comprehensively captured the intended constructs. Face validity was verified during the pilot study by collecting feedback from respondents on the clarity and relevance of the items (Kimberlin and Winterstein, 2008). The feedback guided the revision of items that are unclear or potentially misunderstood, ensuring that each item effectively communicates the intended meaning.

Test–retest reliability was used to determine whether the questionnaire produced consistent results over time. The same questionnaire was administered to the pilot respondents twice, with a two-week interval between the two administrations. The responses from both occasions were compared using Pearson's correlation coefficient. A strong positive correlation suggested that the questionnaire provided consistent results across the two occasions. This helped assess the reliability of the instrument for the study of change management practices and organizational performance at KRA.

The combined use of expert assessment, pilot testing, and test–retest validation ensured that the study instrument is both conceptually sound and empirically stable, enhancing the credibility and accuracy of the data collected for subsequent analysis.

### 3.6.3 Reliability of the Study Instruments

The reliability of the research instrument was established using Cronbach's Alpha, which assessed the internal consistency of the questionnaire items. A Cronbach's Alpha coefficient of 0.7 or above was considered acceptable, consistent with standard recommendations for social

science research (Gliem & Gliem, 2003). Data obtained from the pilot study was used to compute the reliability scores for each subscale covering change readiness, communication, engagement, and evaluation practices as well as for the overall instrument measuring organizational performance at KRA.

Items that demonstrated low item-to-total correlations or reduced the overall reliability coefficient were revised or removed to improve consistency and ensure precision. This approach guaranteed that the instrument produces stable, dependable, and reproducible results when applied to the main study population, thereby strengthening the credibility of the findings and supporting robust quantitative analysis of the relationships between structured change management practices and organizational performance outcomes.

### 3.7 Data Collection Procedures

Data collection followed a structured process upon obtaining all necessary approvals from the National Commission for Science, Technology, and Innovation (NACOSTI) and Kenya Revenue Authority Management. Enumerators administered structured questionnaires to employees at KRA-Nairobi Regional Offices. The questionnaires were primarily self-administered, with enumerators available to clarify questions where needed. In parallel, face-to-face interviews was conducted with selected employees using an interview schedule. These interviews aimed to gather deeper insights into on change readiness, communication, engagement, and evaluation practices, and examined how these relate to performance indicators such as revenue mobilization, service delivery efficiency, employee productivity, compliance levels, and policy implementation effectiveness.

During the data collection process, the researcher monitored the completeness and integrity of the questionnaires. Each returned questionnaire was reviewed for completeness, consistency and legibility before being accepted for data entry. Questionnaires with missing or unclear responses were identified promptly, while participants not compelled to provide information they do not wish to disclose. Each completed questionnaire was assigned a unique code to facilitate tracking and data entry without identifying the participant. The researcher maintained a record of questionnaires distributed and returned and conduct regular checks to identify duplicate or incomplete questionnaires. Before analysis, the collected data was cross-checked against the original questionnaires to identify and correct data-entry errors, inconsistencies and missing values. The cleaned dataset was then securely stored and prepared for analysis using SPSS and Stata.

The entire data collection exercise was eight weeks to ensure comprehensive coverage. All completed questionnaires and interview transcripts were be treated with strict confidentiality. Digital data was stored in encrypted, password-protected files, while physical records were kept safe.

### 3.8 Data Analysis and Presentation

Quantitative data obtained from the structured questionnaires was checked for completeness, consistency, and accuracy before being coded and entered into the Statistical Package for Social Sciences (SPSS) version 26 and Stata software for advanced statistical analysis. Descriptive statistics, including frequencies, percentages, means, and standard deviations, was computed to summarize employee perceptions of the four key change management practices: change readiness, change communication, change engagement, and change evaluation. These summaries provided an overview of how employees across KRA headquarters perceive the effectiveness of change initiatives and their contribution to organizational performance indicators such as revenue mobilization, service delivery efficiency, employee productivity, compliance rates, and policy implementation outcomes.

To examine the relationships between the independent variables (the four change management practices) and the dependent variable (organizational performance), inferential statistics was applied. Multiple linear regression analysis was employed to determine the strength, direction, and significance of each relationship, both individually and in combination. This method allowed for a detailed understanding of how specific change practices influence organizational performance outcomes, in alignment with the study's objectives.

**Model 1**: $Y = \beta_0 + \beta_1 X_1 + \varepsilon$ (Change Readiness)

**Model 2**: $Y = \beta_0 + \beta_2 X_2 + \varepsilon$ (Change Communication)

**Model 3**: $Y = \beta_0 + \beta_3 X_3 + \varepsilon$ (Change Engagement)

**Model 4**: $Y = \beta_0 + \beta_4 X_4 + \varepsilon$ Change Evaluation)

**Model 5**: $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$ (Combined Change Management Practices)

**Where:**

Y = Organizational Performance at KRA

$X_1$ = Change Readiness

$X_2$ = Change Communication

$X_3$ = Change Engagement

$X_4$ = Change Evaluation

$\beta_0$ = Intercept

$\beta_1$, $\beta_2$, $\beta_3$, $\beta_4$ = Regression coefficients

$\varepsilon$ = Error term

The regression results are presented in tables and charts for clarity, enabling identification of which change management practices exert the greatest influence on organizational performance. The results were interpreted in line with the study objectives so that clear, evidence-based conclusions can be drawn on how KRA can improve its change initiatives to enhance performance outcomes.

Qualitative data from the semi-structured interviews conducted with selected employees at the Nairobi headquarters were analyzed using thematic analysis. After transcription, the interview responses was carefully reviewed and coded to identify recurring ideas and patterns related to change management practices, particularly employee engagement, communication effectiveness, readiness for change, and evaluation processes. Common experiences, concerns, and viewpoints shared by participants highlighted by the process.

The qualitative findings helped in interpretation of quantitative results. While the survey data showed measurable relationships and trends, the interviews helped explain the reasons behind those patterns, including why certain practices produce positive outcomes and why others encounter difficulties.

Bringing together the quantitative and qualitative findings allowed the study to present a well-rounded account of how structured change management practices shape organizational performance at KRA. By linking statistical evidence with employees' lived experiences, the study generated practical insights that can inform management decisions, strengthen future change initiatives, and support policy direction within the Authority.

### 3.9 Diagnostic Tests

To ensure the robustness and validity of the regression results, several diagnostic tests were conducted prior to data analysis. These tests helped verify whether the assumptions of classical

linear regression are met and whether the data is suitable for inferential statistical analysis. Failure to meet these assumptions could lead to biased, inconsistent, or inefficient estimates.

### 3.9.1 Linearity

The relationship between the independent variables; change readiness, change communication, change engagement, and change evaluation and the dependent variable, organizational performance at KRA, was expected to be linear to meet the assumptions of regression analysis. This study examined linearity through scatterplots and partial regression plots to ensure that the trends between predictors and the outcome were consistent. A linear trend is essential to prevent incorrect model specifications and biased estimates (Wooldridge, 2015). If any non-linear relationships are identified, appropriate data transformations, such as logarithmic or quadratic adjustments, were to be applied to better represent the true associations among the study variables (Hair, Black, Babin, & Anderson, 2019).

### 3.9.2 Independence of Errors

Regression analysis assumed that the residuals generated from the model were independent of one another to ensure accurate and unbiased parameter estimates. In this study, the independence of errors was examined using the Durbin–Watson statistic, which evaluates the presence of autocorrelation in regression residuals. A Durbin–Watson value approximating 2.0 indicated that the residuals are independent, whereas values substantially lower or higher than this threshold may suggest positive or negative autocorrelation, respectively (Brooks, 2019). Where evidence of autocorrelation was detected, corrective measures such as the application of robust standard errors or model respecification was to be considered to improve the reliability of the regression results (Greene, 2018). Ensuring independence of errors strengthened the validity of inferences drawn regarding the influence of change management practices on organizational performance at the Kenya Revenue Authority.

### 3.9.3 Homoscedasticity

Homoscedasticity assumes that the variance of the error terms remains constant across all levels of the predicted values of the dependent variable. In this study, this assumption was evaluated by examining scatterplots of standardized residuals against the fitted values obtained from the regression models. A uniform and random dispersion of residuals around the zero line indicated that the assumption has been satisfied, while systematic patterns or widening spreads was to signal the presence of heteroscedasticity. According to Hair, Black, Babin, and Anderson (2019), failure to meet this assumption can distort standard errors and weaken statistical inference. Where

heteroscedasticity is detected, remedial actions such as the use of heteroscedasticity-consistent (robust) standard errors or alternative estimation techniques was applied to enhance the accuracy and reliability of the regression estimates.

### 3.9.4 Normality of Residuals

Normality testing was conducted to determine whether the residuals of the regression model are normally distributed, as this is an essential assumption for parametric analysis. The study applied the Shapiro-Wilk test and the Kolmogorov-Smirnov test. A non-significant p-value ($p > 0.05$) was to indicate that the residuals follow a normal distribution. In case of non-normality, data transformations or bootstrapping techniques was to be applied to correct the violation.

### 3.9.5 Absence of Multicollinearity

Multicollinearity wss tested to establish whether there is a high correlation among the independent variables, as this can distort regression coefficients and undermine the reliability of the model. The Variance Inflation Factor (VIF) and Tolerance values was computed to detect multicollinearity. A VIF greater than 10 or a Tolerance less than 0.1 indicated the presence of multicollinearity. If detected, strategies such as removing redundant variables or applying factor analysis would be employed to mitigate the issue.

## 3.10 Ethical Considerations

The research was undertaken in accordance with established academic and professional standards to safeguard the rights of participants, uphold research integrity, and ensure compliance with institutional and national ethical requirements. Ethical rigor is critical in organizational research, particularly where employees are involved, to promote trust, credibility, and responsible knowledge generation.

### 3.10.1 Informed Consent

Informed consent was sought from all participants prior to their involvement in the study. Each participant was provided with an introductory letter clearly stating the purpose of the study, its objectives, and the expected contribution of the findings. Respondents were informed that participation was voluntary and that they have the right to withdraw at any stage without facing any consequences. This guaranteed respect for autonomy and personal choice.

### 3.10.2 Confidentiality and Privacy

Maintaining confidentiality and safeguarding personal information is critical in organizational research, particularly where employees may express views related to workplace practices. According to Neuman (2014), protecting respondent privacy enhances trust and improves the quality of data collected. This study did not collect personal identifiers such as names, payroll numbers, or specific job titles that could link responses to individuals. All questionnaires were coded for analysis purposes to ensure anonymity. Data was stored securely, with electronic files protected by passwords and physical documents kept in locked storage. Access to the data was restricted to the researcher only. Data management procedures complied with the Kenya Data Protection Act (2019), and all research data was securely disposed of after completion of the study.

Privacy and confidentiality was maintained throughout the research process. The study was not collect direct personal identifiers such as participants' names, payroll numbers or employee numbers on the questionnaires. Each questionnaire and interview record was assigned a unique identification code for data management and analysis.

Participants completed the questionnaires in a manner that minimized the possibility of their responses being viewed by other employees. Interviews were conducted in a private location to protect participants from being overheard. Participation was voluntary, and participants were not be required to disclose information that they consider personal or uncomfortable.

Only aggregated and anonymized findings were presented in the thesis, publications, presentations or other academic outputs. No information that can reasonably be used to identify an individual participant was reported.

### 3.10.3 Integrity and Honesty

The study was conducted with a commitment to honesty, accuracy, and objectivity at all stages of the research process. Ethical research practice requires that findings are reported truthfully and that data are neither fabricated nor altered. According to Babbie (2020), research integrity is upheld through transparent methods, accurate reporting, and acknowledgment of study limitations. Data analysis was carried out objectively, and results were presented based solely on empirical evidence. Any methodological limitations or constraints encountered during the study were clearly stated to allow proper interpretation of the findings.

### 3.10.4 Compliance with Regulations and Guidelines

The study fully comply with national and institutional regulations and guidelines to ensure ethical conduct. Prior to data collection, ethical approval was obtained from the Kabarak University Research Ethics Committee (KUREC) to verify compliance with academic ethical standards. The study was registered with the National Commission for Science, Technology, and Innovation (NACOSTI), as required for research conducted in Kenya, by submitting the research proposal, ethical clearance certificate, and university approval letter. The research adhered to the Kenya Data Protection Act (2019) and international ethical guidelines, such as those outlined by the Declaration of Helsinki, to ensure responsible research practices. All procedures, from data collection to dissemination, were conducted in accordance with these regulations to maintain legal and ethical integrity.

The researcher declared that there are no known financial, professional, or personal conflicts of interest that could influence the design, conduct, analysis, interpretation, or reporting of this study. The research was being undertaken solely to fulfill the academic requirements for the award of a Master of Business Administration degree.

### 3.10.5 Risk Benefit Analysis

The study was expected to involve minimal risks to the participants because data was collected mainly through self-administered questionnaires and semi-structured interviews focusing on employees' experiences and perceptions of change management practices at the Kenya Revenue Authority (KRA). The potential risks included discomfort when discussing organizational changes, concerns about confidentiality, fear that responses could have implications for employment or career progression, and the time required to complete the questionnaire or participate in an interview. These risks were minimized by ensuring voluntary participation, obtaining informed consent, allowing participants to decline to answer any question or withdraw from the study without consequences, maintaining anonymity and confidentiality, securely storing research data, and restricting access to the collected information. The anticipated benefits were mainly indirect and included generating evidence that may assist KRA management in improving change readiness, communication, employee engagement, and change evaluation practices, which may contribute to improved organizational performance, service delivery efficiency, employee productivity, compliance, and policy implementation. The study may also contribute to academic knowledge and provide useful lessons for other public sector organizations. Based on the risk-benefit analysis approach recommended by Thiga (2024), the estimated average risk score for the study was 6.5, while the estimated average benefit score was 20.0. The risk-benefit ratio was therefore calculated as $6.5 \div 20.0 = 0.33$. Since a risk-benefit

ratio of 0.5 or below represents a low-risk ratio, the study had a low risk-benefit ratio of 0.33, indicating that the anticipated benefits outweighed the potential risks.

# CHAPTER FOUR

# DATA ANALYSIS, PRESENTATION AND DISCUSSIONS

## 4.1 Introduction

This chapter analyses, interprets and discusses data gathered from employees of the Kenya Revenue Authority (KRA). The quantitative analysis is based on 342 completed questionnaires, while the qualitative findings are based on interviews with twenty-five participants. Presentations are made in the form of tables, followed by interpretation and discussion of the findings in relation to the study objectives and relevant literature.

## 4.2 Response Rate

This section presents the response rate achieved during data collection. Table 4 shows the number of questionnaires targeted, returned and the corresponding response rate.

**Table 4:** *Response Rate*

| Category | Target Sample | Returned | Response Rate (%) |
|---|---|---|---|
| Commissioners | 2 | 2 | 100.0 |
| Deputy Commissioners/Chief Managers | 7 | 3 | 42.9 |
| Managers/Assistant Managers | 8 | 7 | 87.5 |
| Technical Staff | 324 | 310 | 95.7 |
| Non-Technical Staff | 23 | 20 | 87.0 |
| **Total** | **364** | **342** | **94.0** |

As shown in Table 4, 364 questionnaires were targeted during data collection, of which 342 were completed and returned, yielding an overall response rate of 94.0%. A total of 22 questionnaires were not returned. The achieved response rate provides an adequate basis for quantitative analysis because the large proportion of returned questionnaires reduces the likelihood that the findings are substantially affected by non-response. The response also provided sufficient observations for the descriptive, correlation and regression analyses undertaken in this chapter. The high response rate is consistent with the view that a strong return rate strengthens the basis

for statistical analysis in survey research (Saunders, Lewis, & Thornhill, 2019; Mugenda & Mugenda, 2019).

### 4.3 Demographic Characteristics

The demographic profile of the respondents provides important context for interpreting the findings on change management practices and organizational performance at KRA. The profile covers gender, age, highest level of education and role within KRA. Length of service is also considered as a contextual characteristic of the respondents.

#### 4.3.1 Gender Distribution of Respondents

This section presents the gender distribution of the respondents who participated in the study. The results are presented in Table 5.

**Table 5:** *Gender Distribution of Respondents*

| **Response** | **Frequency** | **Percentage (%)** |
|---|---|---|
| Male | 202 | 59.1 |
| Female | 140 | 40.9 |
| **Total** | **342** | **100.0** |

Gender distribution shows that males constituted 59.1% of the respondents, while females constituted 40.9%. The distribution indicates representation of both male and female employees, although male respondents formed the larger proportion. The composition provides perspectives from both genders when assessing change management practices at KRA. The inclusion of employees across different organizational levels and functional categories is important because change management affects employees throughout the organization, irrespective of their gender (Cameron & Green, 2019; Hayes, 2018).

#### 4.3.2 Age Category Distribution of Respondents

This section presents the age category distribution of the respondents who participated in the study. The results are presented in Table 6.

**Table 6:** *Age Category Distribution of Respondents*

| Response | Frequency | Percentage (%) |
|---|---|---|
| 21–30 | 61 | 17.8 |
| 31–40 | 97 | 28.4 |
| 41–50 | 95 | 27.8 |
| 51–60 | 70 | 20.5 |
| Above 60 | 19 | 5.6 |
| **Total** | **342** | **100.0** |

The Majority of respondents were in the 31–40 and 41–50 age categories, accounting for 28.4% and 27.8%, respectively. Respondents aged 51–60 represented 20.5%, while those aged 21–30 represented 17.8%. Respondents above 60 years represented 5.6%. The distribution indicates that the study captured views from employees at different stages of their careers, which is useful because experience and exposure to organizational change can shape perceptions of readiness, communication, engagement and performance (Armstrong, 2020; Judge & Robbins, 2017).

### 4.3.3 Highest Level of Education of Respondents

This section presents the highest level of education attained by the respondents. The results are presented in Table 7.

**Table 7:** *Level of Education*

| Response | Frequency | Percentage (%) |
|---|---|---|
| Certificate/Diploma | 35 | 10.2 |
| Bachelor’s Degree | 191 | 55.8 |
| Master’s Degree or Above | 116 | 33.9 |
| **Total** | **342** | **100.0** |

The majority of respondents possessed a Bachelor's degree, representing 55.8% of the sample, while 33.9% had a Master's degree or above. A further 10.2% held a Certificate or Diploma. The relatively high level of educational attainment suggests that most respondents had the academic

background necessary to understand and evaluate questions concerning organizational change, communication, engagement and performance. This is important because informed employee perceptions are central to understanding organizational change processes (Cameron & Green, 2019; Hayes, 2018).

### 4.3.4 Role of Respondents in Relation to the Kenya Revenue Authority

Table 8 details the distribution of respondents according to their role within KRA.

**Table 8:** *Role of Respondents*

| Response | Frequency | Percentage (%) |
|---|---|---|
| Technical | 310 | 90.6 |
| Non-Technical | 20 | 5.8 |
| Head of Unit | 7 | 2.0 |
| Head of Division | 3 | 0.9 |
| Head of Department | 2 | 0.6 |
| **Total** | **342** | **100.0** |

Technical employees formed the largest group of respondents at 90.6%, followed by non-technical employees at 5.8%, Heads of Unit at 2.0%, Heads of Division at 0.9% and Heads of Department at 0.6%. The distribution therefore provides substantial representation from employees directly engaged in KRA's operational and technical activities, while also including respondents occupying supervisory and managerial positions. The variation in roles is useful in examining change management because change initiatives affect employees differently depending on their responsibilities and position in the organization (Cummings & Worley, 2020; Daft, 2021).

In terms of length of service, 33.0% of respondents had served at KRA for more than 10 years, 21.9% for 2–4 years, 20.8% for 5–7 years, 14.9% for 8–10 years and 9.4% for below 2 years. The presence of both relatively new and long-serving employees provides a range of experiences of organizational change. Longer-serving employees may have experienced several change cycles, while newer employees may provide perspectives based on more recent organizational experiences (Meyer & Stensaker, 2016; Heckmann, Steger, & Dowling, 2016).

### 4.4 Descriptive Statistics

Descriptive results are provided for the main variables of interest. A structured questionnaire was used to gather respondents' perceptions of change readiness, change communication, change engagement and organizational performance. The results are presented as frequency distributions, means and standard deviations. Key: SD = Strongly Disagree, D = Disagree, N = Neutral, A = Agree, SA = Strongly Agree.

#### 4.4.1 Change Readiness

Change readiness concerns the extent to which employees are informed, guided, trained, given time to prepare and supported before and during organizational change. Readiness is important because employees who understand and are prepared for change are more likely to accept and implement it effectively (Cameron & Green, 2019; Hiatt, 2006). The respondents were asked to indicated their level of agreement on the statements regarding change readiness. The findings are are presented in Table 9.

**Table 9:** ***Change Readiness Practices***

| **Statement** | **SD F (%)** | **D F (%)** | **N F (%)** | **A F (%)** | **SA F (%)** | **Mean** | **Std. Dev.** |
|---|---|---|---|---|---|---|---|
| KRA has clearly documented procedures to prepare employees for organizational changes. | 75 (21.9) | 61 (17.8) | 60 (17.5) | 81 (23.7) | 65 (19.0) | 3.00 | 1.435 |
| Change-related policies are communicated effectively to all staff members. | 52 (15.2) | 75 (21.9) | 84 (24.6) | 68 (19.9) | 63 (18.4) | 3.04 | 1.329 |
| Employees receive adequate training to prepare them for organizational changes. | 77 (22.5) | 64 (18.7) | 72 (21.1) | 63 (18.4) | 66 (19.3) | 2.93 | 1.430 |
| Employees possess the knowledge and skills required to adapt to organizational changes. | 67 (19.6) | 73 (21.3) | 66 (19.3) | 69 (20.2) | 67 (19.6) | 2.99 | 1.410 |
| Regular assessments are conducted to evaluate employees' preparedness for change. | 68 (19.9) | 72 (21.1) | 66 (19.3) | 69 (20.2) | 67 (19.6) | 2.99 | 1.413 |
| Assessment results are used to inform improvement of change strategies. | 61 (17.8) | 62 (18.1) | 65 (19.0) | 71 (20.8) | 83 (24.3) | 3.15 | 1.434 |
| Employees are encouraged to participate proactively in change initiatives. | 73 (21.3) | 75 (21.9) | 51 (14.9) | 71 (20.8) | 72 (21.1) | 2.98 | 1.459 |
| Staff feedback and input are considered in preparing for organizational changes. | 61 (17.8) | 67 (19.6) | 64 (18.7) | 71 (20.8) | 79 (23.1) | 3.12 | 1.426 |
| **Average** | | | | | | **3.03** | **0.507** |

*Key: SD = Strongly Disagree, D = Disagree, N = Neutral, A = Agree, SA = Strongly Agree*

The findings on change readiness indicate a moderate perception of employees' preparedness for organizational change. The eight indicators recorded means ranging from 2.93 to 3.15, while the overall mean was 3.03 with a standard deviation of 0.51. The highest mean was recorded for assessment results informing change-management strategies (Mean = 3.15, Std. Dev. = 1.434), followed by staff feedback being considered during change preparation (Mean = 3.12, Std. Dev. = 1.426). These results indicate that readiness mechanisms are present, although the overall assessment remains moderate.

The findings further show that change-related policies were rated at a mean of 3.04, while regular assessments of employees' preparedness recorded a mean of 2.99. Similarly, the use of assessment results to improve change strategies recorded a mean of 3.15. Although these findings indicate that readiness practices are established, the moderate ratings suggest that preparation mechanisms may not be experienced consistently by all employees. This may limit the ability of KRA to identify preparedness gaps and respond to them before implementation.

The findings are consistent with Weiner's (2009) theory of organizational readiness for change, which emphasizes that organizational members' shared commitment and perceived capability are important conditions for successful change implementation. The results are also supported by Vakola (2014), who emphasized that individual readiness is influenced by employees' perceptions of their ability to cope with organizational change. In the KRA context, the relatively positive ratings for training, knowledge, skills and employee feedback suggest that employees receive some of the support required to develop confidence and capability during periods of change.

The findings are further consistent with Hayes (2018), who identifies preparation, communication and employee involvement as important elements of effective change management. Similarly, Heckmann, Steger and Dowling (2016) observed that organizational capacity for change depends on the ability of organizations to mobilize appropriate resources and capabilities when change is required. The KRA results therefore suggest that training and capacity building provide a reasonable foundation for change implementation, although greater attention may be required in using readiness assessment results to refine change strategies.

The relatively narrow range of item means indicates that perceptions of the eight readiness practices were broadly similar. Overall, the average mean of 3.03 and standard deviation of 0.507 reveal a moderate assessment of change readiness practices among the respondents. This pattern suggests that readiness practices are present but not uniformly strong across all dimensions. The moderate agreement levels also indicate room for strengthening systematic preparation, particularly through regular assessment, feedback utilization and targeted interventions before organizational changes are implemented. The findings therefore provide support for considering

change readiness as an important change management practice in explaining organizational performance at KRA.

### 4.4.2 Change Communication

This subsection examines the extent to which information about organizational changes is communicated through appropriate channels, clearly explained, accompanied by reasons for change, open to clarification and updated during implementation). The findings are presented in Table 10.

**Table 10:** *Change Communication*

| Statement | SD F(%) | D F (%) | N F (%) | A F (%) | SA F (%) | Mean | Std. Dev. |
|---|---|---|---|---|---|---|---|
| Change objectives are clearly communicated to all employees. | 80 (23.4) | 62 (18.1) | 69 (20.2) | 76 (22.2) | 55 (16.1) | 2.89 | 1.406 |
| Messages regarding change initiatives are consistent across departments. | 84 (24.6) | 55 (16.1) | 46 (13.5) | 85 (24.9) | 72 (21.1) | 3.02 | 1.497 |
| Timely updates are issued to employees regarding upcoming changes at KRA. | 71 (20.8) | 65 (19.0) | 65 (19.0) | 66 (19.3) | 75 (21.9) | 3.03 | 1.448 |
| Employees receive continuous communication throughout the implementation of organizational changes. | 78 (22.8) | 60 (17.5) | 67 (19.6) | 64 (18.7) | 73 (21.3) | 2.98 | 1.461 |
| Appropriate communication channels are used to reach all affected employees. | 77 (22.5) | 74 (21.6) | 58 (17.0) | 67 (19.6) | 66 (19.3) | 2.92 | 1.444 |
| The communication tools employed are effective and user-friendly. | 63 (18.4) | 68 (19.9) | 53 (15.5) | 82 (24.0) | 76 (22.2) | 3.12 | 1.434 |
| Employees have opportunities to ask questions about change initiatives. | 62 (18.1) | 70 (20.5) | 69 (20.2) | 75 (21.9) | 66 (19.3) | 3.04 | 1.388 |
| Feedback from employees is considered and acted upon by management. | 72 (21.1) | 57 (16.7) | 71 (20.8) | 81 (23.7) | 61 (17.8) | 3.01 | 1.402 |
| **Average** | | | | | | **3.00** | **0.484** |

*Key: SD = Strongly Disagree, D = Disagree, N = Neutral, A = Agree, SA = Strongly Agree*

The findings on change communication practices are presented in Table 10. Change communication is an important component of organizational change because it enables employees to understand the objectives of change initiatives, obtain timely information and provide feedback during implementation. The results show a moderate perception of communication practices at KRA, with an overall mean of 3.00. This suggests that change communication at KRA is moderately effective, with room to improve the clarity, timeliness and consistency of information shared with employees.

The highest mean among the change communication indicators was recorded for communication tools being effective and user-friendly (Mean = 3.12), followed by opportunities for employees to ask questions about changes (Mean = 3.04). These results suggest that communication mechanisms are available, although the ratings remain moderate. Timely updates, continuous communication and consistency of messages also received mixed responses, indicating that communication experiences may differ across change initiatives.

The findings further show that change objectives were rated at a mean of 2.89, while messages regarding change initiatives recorded a mean of 3.02. Continuous communication during implementation recorded a mean of 2.98, while feedback from employees being considered and acted upon recorded 3.01. The results suggest that although communication takes place during implementation, there is scope to strengthen clarity, consistency and two-way communication.

The findings are consistent with Hayes (2018), who emphasizes that effective communication enables employees to understand the purpose and implications of organizational change and reduces uncertainty during implementation. Similarly, Appelbaum et al. (2017) observed that communication is an important element of change management because it facilitates understanding and supports employees in adapting to organizational changes. In the KRA context, the relatively favourable ratings indicate that communication practices provide a useful foundation for implementing organizational reforms.

The findings are also supported by Kuipers et al. (2014), who noted that communication is particularly important in public organizations because change may affect different organizational units and employee groups in different ways. Effective communication therefore requires not only the dissemination of information but also consistency, clarity and opportunities for feedback. The moderate ratings for these aspects suggest that KRA can further strengthen communication by ensuring that messages are clear, timely and consistently interpreted across departments.

The average mean of 3.00 (Std. Dev. = 0.484) reveals a moderate perception of change communication practices at KRA. The results indicate that communication mechanisms are established, but the responses remain close to the neutral position. Greater attention to clarity of change objectives, employee questions and management responsiveness to feedback would improve the effectiveness of communication.

### 4.4.3 Change Engagement Practices

The researcher assessed respondents' views on change engagement practices and their relationship to organizational performance at KRA. The findings are summarized in Table 11. Do here also as advised above in 4.4.1

**Table 11:** *Change Engagement Practices*

| Statement | SD F (%) | D F (%) | N F (%) | A F (%) | SA F (%) | Mean | Std. Dev. |
|---|---|---|---|---|---|---|---|
| Employees are actively involved in planning change initiatives. | 80 (23.4) | 67 (19.6) | 52 (15.2) | 69 (20.2) | 74 (21.6) | 2.97 | 1.485 |
| Staff input is considered when implementing organizational changes. | 70 (20.5) | 79 (23.1) | 52 (15.2) | 69 (20.2) | 72 (21.1) | 2.98 | 1.449 |
| Employees demonstrate commitment to adopting changes in their work. | 74 (21.6) | 69 (20.2) | 60 (17.5) | 68 (19.9) | 71 (20.8) | 2.98 | 1.450 |
| Managers encourage staff to embrace organizational changes. | 77 (22.5) | 75 (21.9) | 76 (22.2) | 52 (15.2) | 62 (18.1) | 2.85 | 1.407 |
| Change initiatives promote teamwork and cross-departmental collaboration. | 70 (20.5) | 76 (22.2) | 62 (18.1) | 53 (15.5) | 81 (23.7) | 3.00 | 1.466 |
| Employees share ideas and resources to support successful change implementation. | 61 (17.8) | 64 (18.7) | 68 (19.9) | 84 (24.6) | 65 (19.0) | 3.08 | 1.380 |
| Staff are empowered to make decisions that facilitate change. | 66 (19.3) | 80 (23.4) | 64 (18.7) | 59 (17.3) | 73 (21.3) | 2.98 | 1.427 |
| Adequate support is provided to employees during change processes. | 66 (19.3) | 70 (20.5) | 72 (21.1) | 63 (18.4) | 71 (20.8) | 3.01 | 1.413 |
| **Average** | | | | | | **2.98** | **0.480** |

*Key: SD = Strongly Disagree, D = Disagree, N = Neutral, A = Agree, SA = Strongly Agree*

The findings on change engagement practices indicate that employee involvement in organizational change at KRA was moderately perceived. The overall mean was 2.98 (Std. Dev. = 0.48), while individual item means ranged from 2.85 to 3.08. Employee sharing of ideas and resources recorded the highest perception, while managerial encouragement to embrace organizational changes recorded the lowest. The results suggest that employee participation exists but is not consistently perceived as strong across all dimensions.

The moderate perception of employee involvement and commitment suggests that employees have opportunities to participate in change initiatives and demonstrate willingness to adopt new ways of working. However, the overall mean of 2.98 indicates that participation is not consistently experienced across the organization. This suggests that employee involvement may be present at some stages of the change process but may not always extend to meaningful participation in planning and decision-making.

But the dimensions relating to managerial encouragement, staff empowerment and support were perceived less favourably. Managerial encouragement recorded the lowest mean of 2.85, while staff empowerment recorded 2.98. These results suggest that employees may not always experience adequate authority, encouragement or support to facilitate change effectively. The

moderate ratings indicate that employee engagement remains an area requiring further strengthening.

The findings are consistent with Hayes (2018), who emphasizes that employee involvement and participation are important elements of successful change management because they enable employees to contribute to the change process and develop greater commitment to organizational changes. Similarly, Vakola (2014) observed that employee readiness and willingness to support change are influenced by employees' perceptions of their ability to participate in and cope with organizational change. The findings therefore suggest that strengthening participation and employee support could improve ownership of change initiatives at KRA.

The average mean of 2.98 (Std. Dev. = 0.480) reveals a moderate perception of change engagement practices among the respondents. The relatively small variation in the means of the eight engagement indicators suggests that the moderate assessment is broad rather than concentrated on one particular practice. Overall, the findings indicate that greater attention to employee participation in planning and decision-making, teamwork, empowerment and support would strengthen change engagement.

#### 4.4.4 Change Evaluation Practices

The researcher assessed respondents' views on change evaluation practices and their relationship to organizational performance at KRA. The findings are summarised in Table 12.

**Table 12:** *Change Evaluation Practices*

| Statement | SD F (%) | D F (%) | N F (%) | A F (%) | SA F (%) | Mean | Std. Dev. |
|---|---|---|---|---|---|---|---|
| Change initiatives are regularly monitored for effectiveness. | 78 (22.8) | 58 (17.0) | 80 (23.4) | 61 (17.8) | 65 (19.0) | 2.93 | 1.422 |
| KPI are used to assess change outcomes. | 68 (19.9) | 64 (18.7) | 79 (23.1) | 58 (17.0) | 73 (21.3) | 3.01 | 1.418 |
| Employees are asked for feedback on change processes. | 70 (20.5) | 69 (20.2) | 77 (22.5) | 63 (18.4) | 63 (18.4) | 2.94 | 1.394 |
| Feedback is systematically analyzed to improve change implementation. | 69 (20.2) | 79 (23.1) | 57 (16.7) | 70 (20.5) | 67 (19.6) | 2.96 | 1.425 |
| Impact of change initiatives measured using the proper tools. | 72 (21.1) | 58 (17.0) | 68 (19.9) | 70 (20.5) | 74 (21.6) | 3.05 | 1.444 |
| Evaluation methods are applied consistently across departments. | 66 (19.3) | 67 (19.6) | 62 (18.1) | 64 (18.7) | 83 (24.3) | 3.09 | 1.457 |
| Evaluation results are used to make continuous improvements. | 73 (21.3) | 66 (19.3) | 70 (20.5) | 64 (18.7) | 69 (20.2) | 2.97 | 1.430 |
| Findings from change evaluations are documented and shared across the organization. | 62 (18.1) | 64 (18.7) | 77 (22.5) | 63 (18.4) | 76 (22.2) | 3.08 | 1.409 |
| **Average** | | | | | | **3.00** | **0.493** |

*Key: SD = Strongly Disagree, D = Disagree, N = Neutral, A = Agree, SA = Strongly Agree*

The highest mean was recorded for evaluation methods being applied consistently (Mean = 3.09, Std. Dev. = 1.457), followed by evaluation findings being documented and shared (Mean = 3.08, Std. Dev. = 1.409). These findings indicate that respondents recognized the existence of evaluation mechanisms, although the ratings remain moderate.

But some aspects of change evaluation were perceived less favourably. Change initiatives being regularly monitored for effectiveness recorded a mean of 2.93, while employees being asked for feedback recorded 2.94. Similarly, evaluation results being used for continuous improvement recorded a mean of 2.97. These results indicate that although evaluation mechanisms exist, the collection, analysis and utilization of feedback may not be implemented with the same consistency across the organization.

The findings further indicate that key performance indicators were used to assess change outcomes, recording a mean of 3.01. This suggests that KRA has incorporated measurable indicators into the evaluation of organizational change, although the moderate rating indicates that their use may not be uniformly experienced by employees.

The average mean of 3.00 (Std. Dev. = 0.493) reveals a moderate perception of change evaluation practices among the respondents. The results show that documentation, consistency of evaluation methods and measurement of change impacts were relatively better perceived, while monitoring, feedback collection and continuous use of evaluation results received comparatively moderate ratings. Overall, the findings indicate that change evaluation is present within change management at KRA, although stronger feedback mechanisms and more consistent use of evaluation findings could enhance organizational improvement.

### 4.4.5 Organizational Performance Indicators

The researcher assessed respondents' views on organizational performance indicators and their relationship to organizational performance at KRA. The findings are summarised in Table 15.

**Table 13:** *Organizational Performance Indicators*

| Statement | SD F (%) | D F (%) | N F (%) | A F (%) | SA F (%) | Mean | Std. Dev. |
|---|---|---|---|---|---|---|---|
| Organizational changes positively influence revenue collection. | 6 (1.8) | 89 (26.0) | 182 (53.2) | 64 (18.7) | 1 (0.3) | 2.90 | 0.721 |
| Change management practices improve compliance with tax regulations. | 15 (4.4) | 77 (22.5) | 185 (54.1) | 62 (18.1) | 3 (0.9) | 2.89 | 0.778 |
| Changes enhance efficiency of service delivery to taxpayers. | 10 (2.9) | 92 (26.9) | 162 (47.4) | 77 (22.5) | 1 (0.3) | 2.90 | 0.784 |
| Organizational changes improve the quality of services. | 8 (2.3) | 98 (28.7) | 174 (50.9) | 59 (17.3) | 3 (0.9) | 2.86 | 0.754 |
| Employees are efficient as a result of implemented changes. | 8 (2.3) | 95 (27.8) | 171 (50.0) | 64 (18.7) | 4 (1.2) | 2.89 | 0.771 |
| Workload distribution and performance improve after changes. | 8 (2.3) | 99 (28.9) | 170 (49.7) | 61 (17.8) | 4 (1.2) | 2.87 | 0.769 |
| New or revised policies are implemented effectively. | 9 (2.6) | 98 (28.7) | 158 (46.2) | 75 (21.9) | 2 (0.6) | 2.89 | 0.790 |
| Policy adherence improves through structured change management. | 13 (3.8) | 91 (26.6) | 170 (49.7) | 63 (18.4) | 5 (1.5) | 2.87 | 0.804 |
| **Average** | | | | | | **2.88** | **0.656** |

*Key: SD = Strongly Disagree, D = Disagree, N = Neutral, A = Agree, SA = Strongly Agree*

The highest item mean was recorded for changes enhancing the efficiency of service delivery to taxpayers (Mean = 2.90, Std. Dev. = 0.784), followed by organizational changes positively influencing revenue collection (Mean = 2.90, Std. Dev. = 0.721). These findings indicate that respondents perceived organizational changes as contributing relatively more to service delivery efficiency and revenue collection than to some of the other performance dimensions. The findings are consistent with the conceptualization of organizational performance in this study as a multidimensional outcome involving revenue collection, service delivery efficiency, employee productivity, compliance and policy implementation.

Organizational changes improving employee efficiency also recorded a mean of 2.89 (Std. Dev. = 0.771), while new or revised policies being implemented effectively after organizational changes recorded a mean of 2.89 (Std. Dev. = 0.790). Similarly, change management practices improving compliance with tax regulations recorded a mean of 2.89 (Std. Dev. = 0.778). These findings suggest that the perceived influence of organizational changes extends beyond revenue mobilization to include employee productivity, compliance and policy implementation. This supports the argument by Cameron and Green (2022) and Kotter (2012) that effective change management should translate organizational change into improved operational outcomes and the achievement of intended organizational objectives.

The relatively lower perceptions were recorded for organizational changes improving the quality of services provided to taxpayers (Mean = 2.86, Std. Dev. = 0.754) and workload distribution and performance improving following change initiatives (Mean = 2.87, Std. Dev. = 0.769). Policy adherence by staff due to structured change management practices recorded a mean of 2.87 (Std. Dev. = 0.804). The relatively lower ratings suggest that the benefits of organizational change may not be experienced equally across all dimensions of performance. In particular, improvements in internal workload distribution, service quality and policy adherence may require continued attention to ensure that changes introduced within KRA produce consistent outcomes across departments. This observation is consistent with the study's conceptual framework, which recognizes organizational performance as comprising several interconnected dimensions rather than revenue collection alone.

The average mean of 2.88 (Std. Dev. = 0.656) reveals a moderate perception of organizational performance among the respondents. The relatively narrow range of the eight item means, from 2.86 to 2.90, indicates that respondents viewed revenue collection, compliance, service delivery, service quality, employee efficiency, workload distribution and policy implementation in broadly similar terms. Overall, the findings suggest that organizational changes at KRA are perceived to have a moderate influence across the different dimensions of organizational performance, although the relatively modest levels of agreement indicate that these improvements are not uniformly strong across all outcomes. The findings therefore provide a basis for examining whether change readiness, communication, engagement and evaluation practices are statistically associated with organizational performance. The subsequent correlation and regression analyses establish the strength and direction of these relationships.

### 4.5 Qualitative Results

This section presents the qualitative findings obtained from the completed interview responses. The responses were examined thematically in relation to change readiness, change communication, change engagement and change evaluation, and their perceived influence on organizational performance at the Kenya Revenue Authority (KRA). The qualitative findings are presented alongside the quantitative results to provide a deeper understanding of how employees experience organizational change and how change management practices contribute to organizational performance.

#### 4.5.1 Qualitative Findings on Change Readiness

Another aspect of the study was to examine employees' experiences regarding how KRA prepares staff before introducing organizational changes, including sensitization, training, advance communication, orientation and practical guidance. The majority of respondents

indicated that employees are normally informed about proposed changes and supported through awareness activities and training before implementation. Respondent RR10 pointed out that:

*"KRA prepares employees by informing them early about proposed changes, conducting awareness sessions, and providing practical training to help staff understand new systems, procedures, or responsibilities."*

Respondent RR3 stated:

*"KRA prepares employees by providing advance information, orientation sessions, capacity-building programmes, and guidance on new roles or procedures."*

Respondent RR4 added:

*"KRA prepares employees by creating awareness of the proposed changes, explaining new expectations, and providing the necessary knowledge and skills before implementation."*

Respondent RR24 said:

*"KRA prepares staff through awareness creation, internal communication, training programmes, and clarification of new roles and procedures."*

The four responses reveal a generally consistent pattern across the interview participants. Employee preparation at KRA was largely described in terms of advance information, awareness creation, training, orientation and clarification of new responsibilities. Respondents indicated that preparedness enables employees to understand what is changing and why the change is being introduced before they are required to implement new procedures. RR10 further explained that adequate preparation reduces confusion and gives employees confidence to work under new conditions, while RR4 linked preparedness with fewer implementation errors and continuity of normal operations.

The qualitative findings complement the quantitative results, which recorded an overall change readiness mean of 3.03 (Std. Dev. = 0.507). The quantitative results indicate that employees perceive readiness practices at a moderate level, while the interviews provide further explanation of how training, sensitization, advance communication and practical guidance support employee preparedness. The findings also correspond with Weiner's (2009) argument that organizational readiness depends partly on employees' shared understanding of the need for change and their confidence in their ability to implement it. Similarly, Hayes (2018) emphasizes that preparation, communication and capability development are important conditions for effective change implementation.

At the same time, respondents identified several factors that can weaken employee readiness. These included resistance to change, limited time for adjustment, differences in employee preparedness, skills gaps, inadequate resources and difficulties adapting to new technologies. Such challenges indicate that the existence of preparation mechanisms does not necessarily mean that all employees are equally ready to implement change. The findings therefore suggest that KRA needs to maintain preparation throughout the change process rather than treating readiness as a one-time activity. Overall, the qualitative evidence supports the quantitative finding that change readiness is moderately positive and indicates that training, sensitization, advance communication and practical support provide an important foundation for successful organizational change.

### 4.5.2 Qualitative Findings on Change Communication

The study also examined how information concerning organizational changes is communicated to employees and how such communication influences understanding, acceptance and implementation. The majority of respondents reported that KRA uses several formal communication channels, including official circulars, management briefings, departmental meetings, emails, internal communication platforms, staff forums and supervisors. Respondent RR10 noted that:

*"Changes are communicated through official circulars, management briefings, departmental meetings, emails, internal communication platforms, and guidance from supervisors."*

Respondent RR11 stated:

*"Information is shared through official announcements, management meetings, emails, departmental briefings, and supervisors."*

Respondent RR3 added:

*"Information is shared through management briefings, official notices, staff meetings, electronic communication, and communication from departmental heads."*

Respondent RR24 said:

*"Communication is done through official announcements, staff forums, emails, meetings, and information provided by line managers."*

The four responses indicate that communication about organizational change is not dependent on one mechanism but is transmitted through several organizational levels. Respondents emphasized that communication helps employees understand the purpose of change, their responsibilities and the expected implementation timelines. RR10 observed that clear and consistent information

enables employees to adapt more easily and implement changes correctly, while RR11 indicated that communication reduces uncertainty and supports coordinated implementation.

The qualitative findings are consistent with the quantitative results, where change communication recorded an overall mean of 3.00 (Std. Dev. = 0.484). The quantitative results suggest that communication mechanisms are present but are not perceived uniformly across all indicators. This finding is consistent with Armstrong (2020), who emphasizes that effective communication during organizational change helps employees understand expectations and reduces uncertainty. It also agrees with Stouten, Rousseau and De Cremer (2018), who argue that effective change implementation requires communication that explains the purpose and implications of change to organizational members.

The responses further demonstrate that supervisors and managers play an important role in translating formal organizational messages into practical instructions. Employees may receive official announcements from management, but supervisors and departmental heads help explain how particular changes affect daily responsibilities. Employee feedback was similarly identified as an important part of communication because it enables management to identify misunderstandings, respond to concerns and make adjustments during implementation.

However, communication gaps remain a potential challenge. Respondents noted that delays, inadequate information and inconsistent messages can create uncertainty and make implementation more difficult. The findings therefore suggest that communication should remain timely, clear, consistent and continuous throughout the change process. Overall, the qualitative findings reinforce the quantitative results by demonstrating that communication provides an important link between management decisions, employee understanding and successful implementation of organizational changes at KRA.

### 4.5.3 Qualitative Findings on Change Engagement

This study further explored how employees are involved in the planning and implementation of organizational change initiatives at KRA and how such involvement contributes to the success or failure of change. The majority of respondents indicated that employees can participate through consultations, departmental planning, workshops, team discussions, pilot activities, implementation exercises and feedback sessions. Respondent RR4 noted that:

*“Employees participate by providing views during consultations, contributing to team discussions, attending implementation workshops, and reporting challenges encountered during the transition.”*

Respondent RR10 stated:

*"Employees can participate by giving views during consultations, contributing to departmental planning, attending change-related workshops, testing new processes, and reporting challenges encountered during implementation."*

Respondent RR11 added:

*"They participate through consultations, team discussions, workshops, implementation activities, and feedback opportunities."*

Respondent RR24 said:

*"They take part in consultations, planning meetings, training sessions, pilot activities, and feedback discussions."*

The four responses demonstrate that employee involvement takes several forms and is particularly relevant where employees are directly affected by new systems, procedures or responsibilities. Respondents associated participation with greater ownership, cooperation and practical contribution to the change process. RR10 explained that employee participation can generate practical solutions and enable management to identify implementation problems, while RR24 associated engagement with ownership and cooperation during organizational change.

The qualitative findings complement the quantitative results, where change engagement recorded an overall mean of 2.98 (Std. Dev. = 0.480). The moderate level of engagement suggests that employee involvement is present but may not be experienced consistently across all change initiatives. The finding is consistent with Judge and Robbins (2017), who explain that employee participation can strengthen commitment and cooperation by allowing organizational members to contribute to decisions affecting their work. It also supports Hayes (2018), who identifies participation and involvement as important mechanisms for reducing resistance and improving acceptance of organizational change.

At the same time, respondents recognized that limited engagement can create implementation difficulties. Employees who are not sufficiently involved may have less opportunity to understand the reasons for change, raise operational concerns or contribute practical solutions. Limited participation may consequently increase uncertainty and resistance, particularly where changes affect established work routines. The timing of participation was also important, with respondents emphasizing the need to involve employees before and during implementation rather than communicating decisions only after they have been made.

The responses further suggest that employee engagement should be treated as a continuing process. Early consultation provides an opportunity to understand employee concerns, involvement during implementation enables operational problems to be identified, while

feedback after implementation allows management to assess whether the intended outcomes have been achieved. Overall, the qualitative findings indicate that employee engagement provides both a human and operational function by strengthening ownership and cooperation while also supplying management with practical information for improving organizational change initiatives.

### 4.5.4 Qualitative Findings on Change Evaluation

The study also examined how KRA monitors and evaluates the effectiveness of organizational change initiatives, including the use of performance indicators, employee feedback, implementation reviews and assessment of intended outcomes. The majority of respondents indicated that change initiatives are evaluated through performance indicators, departmental reviews, implementation progress assessments, employee feedback and comparison of actual outcomes with planned objectives. Respondent RR10 stated that effectiveness is assessed through monitoring, feedback and review of whether intended objectives have been achieved. Respondent RR3 stated that *"effectiveness is assessed by reviewing operational results, employee performance, implementation progress, feedback, and whether the intended objectives have been achieved."* Respondent RR11 noted that progress is assessed through performance indicators, implementation reviews, employee feedback and achievement of planned objectives. Respondent RR26 similarly indicated that the organization can review performance data, implementation progress, staff feedback and whether the change has achieved its intended results.

These answers demonstrate that change evaluation at KRA involves both quantitative performance information and employee feedback. The responses indicate that evaluation is used to determine whether change initiatives are achieving their intended objectives and to identify areas requiring further attention. RR3 explained that employee feedback enables management to identify practical difficulties, adjust implementation strategies, strengthen support programmes and improve future change planning. RR11 similarly noted that feedback helps identify implementation weaknesses and guides improvements in communication, training, procedures and employee support.

The quantitative results further supported the qualitative findings, with change evaluation recording an overall mean of 3.00 and a standard deviation of 0.493. The item-level results indicate that monitoring, performance indicators, feedback, impact measurement and documentation are all represented in the evaluation process, although perceptions vary across these mechanisms.

The findings are consistent with Hayes (2018), who emphasized that evaluation provides organizations with information on whether change objectives have been achieved and whether

corrective action is required. The findings also support Weiner (2009), who linked organizational readiness and implementation effectiveness to the capacity of organizations to assess their progress and respond to implementation conditions. Similarly, Heckmann, Steger and Dowling (2016) emphasized the importance of organizational capacity to adapt and learn during change processes.

The responses further show that evaluation is closely linked to continuous improvement. Participants indicated that feedback and evaluation findings can be used to improve communication, training, procedures and employee support. This demonstrates that evaluation is not merely an activity undertaken after change implementation but can provide information for modifying current initiatives and strengthening future change programmes.

However, the qualitative responses also suggest that evaluation may be affected by differences in implementation conditions across departments. Respondents identified resource constraints, skills gaps, inadequate follow-up and difficulties in adjusting to new systems as issues that may influence the effectiveness of evaluation and subsequent improvement. The moderate quantitative ratings similarly suggest that evaluation mechanisms may not always translate into equally visible improvements across all areas of the organization.

Overall, the qualitative findings demonstrate that change evaluation at KRA is undertaken through performance indicators, implementation reviews, employee feedback and assessment of intended outcomes. The findings complement the quantitative results and indicate that systematic evaluation provides management with information that can be used to identify weaknesses, make corrective adjustments and support continuous improvement in organizational change initiatives.

### 4.5.5 Qualitative Findings and Organizational Performance

The study also included an exploration of how change management practices have influenced organizational performance at KRA in terms of employee adaptability, operational efficiency, service delivery, productivity, coordination and achievement of organizational objectives. The majority of respondents associated effective change management with improvements in work processes and employees' ability to adjust to new systems and procedures, although they also identified resistance, skills gaps, resource limitations and technological adjustment as challenges. Respondent RR6 noted that:

*"Change management has helped employees adjust to organizational developments, supported more efficient work processes, and contributed to continuity in service delivery and achievement of operational objectives."*

Respondent RR21 stated:

*"They have helped employees adapt to new working methods and supported improvements in efficiency, coordination, and service delivery."*

Respondent RR10 added:

*"They have helped the organization respond to changing operational needs, improve employee adaptability, streamline processes, and support consistent service delivery."*

Respondent RR24 said:

*"They have contributed to smoother transitions, improved employee adaptability, and better coordination of organizational activities."*

The four responses provide a generally positive assessment of the relationship between change management and organizational performance. Respondents associated successful change implementation with improved adaptability, efficiency, coordination and continuity of service delivery. RR6 and RR21 particularly emphasized the ability of employees and departments to maintain operations while adjusting to new working methods. These views indicate that organizational performance is affected not only by the technical nature of a change initiative but also by how effectively employees are prepared, informed, involved and supported.

The qualitative findings complement the quantitative results, which recorded an overall organizational performance mean of 2.88 (Std. Dev. = 0.656). The quantitative results covered revenue collection, compliance, service delivery, service quality, employee efficiency, workload distribution, policy implementation and policy adherence. The variation across these indicators indicates that respondents perceive change-related performance effects differently across the dimensions of organizational performance. These findings are consistent with the qualitative responses, which associate effective change management with improved operational efficiency and employee adaptability.

The interviews also revealed the importance of change evaluation in sustaining performance improvements. Respondents indicated that KRA can assess change effectiveness through performance reports, implementation milestones, employee feedback, service delivery indicators and achievement of planned objectives. Feedback was viewed as useful for identifying weaknesses, improving training, adjusting procedures and strengthening future change initiatives. This finding supports the quantitative evaluation results, where change evaluation recorded an overall mean of 3.00 (Std. Dev. = 0.493), indicating that respondents generally perceived monitoring, feedback, performance indicators and continuous improvement mechanisms as present within the change process. The finding is also consistent with Hayes (2018), who

emphasizes the importance of monitoring outcomes and learning from implementation experience in managing organizational change.

However, the responses identified several challenges that may reduce the performance benefits of change management. These included employee resistance, inadequate preparation, communication gaps, limited training, skills shortages, resource constraints, workload pressures and difficulties adapting to new technologies. Respondents consequently recommended earlier employee involvement, continuous capacity building, timely communication, adequate implementation resources and follow-up after changes have been introduced.

The qualitative findings therefore present organizational performance as a multidimensional outcome of change management. Readiness enables employees to acquire the capability to implement new requirements, communication provides direction and reduces uncertainty, engagement promotes ownership and cooperation, while evaluation enables management to determine whether intended results are being achieved. Overall, the qualitative findings reinforce the quantitative results by showing that structured change management is perceived by KRA employees as an important contributor to efficiency, service continuity, employee adaptability, policy implementation and achievement of organizational objectives.

### 4.6 Diagnostic tests

Diagnostic tests were undertaken before interpreting the regression results to assess important assumptions of the regression model. The tests considered residual behaviour, normality, multicollinearity and independence of errors.

#### 4.6.1 Residual Statistics

Residual statistics assess how the errors in the regression model are distributed and behave to ensure the suitability of the model for inferential analysis. The results are presented in Table 14.

**Table 14:** *Residual Statistics*

| Measure | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|
| Predicted Value | 1.984 | 3.579 | 2.882 | 0.301 |
| Residual | -1.467 | 1.399 | 0.000 | 0.583 |
| Std. Predicted Value | -2.986 | 2.316 | -0.000 | 1.000 |
| Std. Residual | -2.515 | 2.398 | -0.000 | 1.000 |

*a. Dependent Variable: Organizational Performance*

The predicted values range from 1.984 to 3.579, with a mean of 2.882, indicating the model's estimated organizational performance values. The residuals range from -1.467 to 1.399, with a mean of approximately zero, indicating that the prediction errors are centred around zero. The standardized predicted values range from -2.986 to 2.316, while the standardized residuals range from -2.515 to 2.398. All standardized residuals fall within the ±3 guideline, indicating no extreme standardized residual values that would unduly influence the regression results.

### 4.6.2 Normality Test

The Shapiro-Wilk test was used to assess the normality of the residuals and ensure valid statistical inferences. The results are presented in Table 15.

**Table 15:** *Shapiro-Wilk Normality Test*

| Statistic | Value | df | Sig. |
|---|---|---|---|
| Shapiro-Wilk | 0.993 | 342 | 0.141 |

The Shapiro-Wilk test produced a p-value of 0.141 (n = 342), which is greater than the 0.05 significance level. Therefore, the null hypothesis of normality is not rejected, indicating that the residuals do not exhibit a statistically significant departure from normality. The Shapiro-Wilk statistic of 0.993 is also close to 1, providing further support for the normality of the residuals. The standardized residuals did not indicate extreme residual values. These results suggest that the normality assumption for the regression analysis was adequately satisfied, and the regression results were therefore retained for further analysis.

### 4.6.3 Collinearity Statistics

Multicollinearity among the independent variables was assessed using tolerance and Variance Inflation Factor (VIF) statistics. The results are presented in Table 16.

**Table 16:** *Collinearity Statistics*

| Model Variable | Tolerance | VIF |
|---|---|---|
| Change Readiness | 0.997 | 1.003 |
| Change Communication | 0.989 | 1.011 |
| Change Engagement | 0.988 | 1.012 |
| Change Evaluation | 0.998 | 1.002 |

The results in Table 16 indicate that the Variance Inflation Factor (VIF) values for the four independent variables ranged from 1.002 to 1.012, while the corresponding tolerance values ranged from 0.988 to 0.998. The VIF values were considerably lower than the recommended threshold of 10, while the tolerance values were substantially higher than the minimum acceptable level of 0.10. These results indicate that the independent variables did not exhibit problematic levels of multicollinearity. The relatively low VIF values further demonstrate that change readiness, change communication, change engagement and change evaluation were not highly correlated with one another to the extent that they would distort the regression estimates. Similarly, the high tolerance values indicate that a substantial proportion of the variance associated with each predictor was not explained by the other independent variables. This implies that each of the four change management practices contributed sufficiently distinct information to the combined regression model. The absence of serious multicollinearity therefore confirms that the regression coefficients can be interpreted with reasonable confidence and that the four predictor variables are appropriate for inclusion in the combined regression analysis.

### 4.6.4 Autocorrelation Test

A Durbin-Watson test was performed to assess the independence of regression residuals. The result is presented in Table 17.

**Table 17***: Autocorrelation Test*

| **Model** | **Durbin-Watson** |
|---|---|
| Combined Regression Model | 1.878 |

The Durbin-Watson statistic was 1.878, which falls within the acceptable range of 1.5–2.5, indicating no significant autocorrelation in the residuals. This validates the independence-of-errors assumption and, hence, the validity of the inferences about organizational performance made by the regression model.

## 4.7 Correlation Analysis

Pearson’s correlation coefficient (r) was used at the 0.01 level (2-tailed) to determine the strength and direction of the relationship between change readiness, change communication, change engagement, change evaluation and organizational performance.

**Table 18:** *Correlation Analysis*

| | Change Readiness | Change Communication | Change Engagement | Change Evaluation | Organizational Performance |
|---|---|---|---|---|---|
| Change Readiness | 1<br>Sig. (2-tailed)<br>N 342 | | | | |
| Change Communication | .031<br>Sig. (2-tailed)<br>.565<br>N 342 | 1<br>Sig. (2-tailed)<br>N 342 | | | |
| Change Engagement | -.039<br>Sig. (2-tailed)<br>.468<br>N 342 | -.096<br>Sig. (2-tailed)<br>.077<br>N 342 | 1<br>Sig. (2-tailed)<br>N 342 | | |
| Change Evaluation | .023<br>Sig. (2-tailed)<br>.666<br>N 342 | .023<br>Sig. (2-tailed)<br>.668<br>N 342 | .033<br>Sig. (2-tailed)<br>.547<br>N 342 | 1<br>Sig. (2-tailed)<br>N 342 | |
| Organizational Performance | .230<br>Sig. (2-tailed)<br>.000<br>N 342 | .223<br>Sig. (2-tailed)<br>.000<br>N 342 | .208<br>Sig. (2-tailed)<br>.000<br>N 342 | .250<br>Sig. (2-tailed)<br>.000<br>N 342 | 1<br>Sig. (2-tailed)<br>N 342 |

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

The Pearson's correlation coefficient (r) was used at the 0.01 level (2-tailed) to determine the strength and direction of the relationship between the independent variables (change readiness, change communication, change engagement, and change evaluation) and the dependent variable (organizational performance at KRA). The results are presented in Table 18.

The findings indicate that change readiness had a positive and statistically significant relationship with organizational performance at KRA ($r = .230$, $p = .000$). The relationship was weak but positive, indicating that improvements in employees' preparedness for organizational changes were associated with improvements in organizational performance. This suggests that adequate preparation of employees for organizational changes may enhance their ability to adapt to new systems, procedures and responsibilities, thereby supporting improved organizational outcomes. The finding is consistent with Cameron and Green (2022), who emphasize the importance of preparing employees for organizational change to facilitate effective transition and implementation.

Change communication also had a positive and statistically significant relationship with organizational performance ($r = .223$, $p = .000$). The relationship was weak but positive,

suggesting that improvements in the communication of organizational changes were associated with improvements in organizational performance. Clear and timely communication may enable employees to understand the reasons for change, their expected roles and the procedures required during implementation. This finding supports the view of Cameron and Green (2022) that effective communication is important in helping employees understand and respond appropriately to organizational change.

Similarly, change engagement recorded a positive and statistically significant relationship with organizational performance ($r = .208$, $p = .000$). Although the relationship was weak, the positive coefficient indicates that increased employee participation in change processes was associated with improved organizational performance. This implies that involving employees through consultation, participation, feedback and change-related activities may enhance their commitment to change and facilitate effective implementation. The finding is consistent with Kotter (2012), who emphasizes the importance of involving employees and building support for organizational change.

Change evaluation recorded the strongest positive relationship with organizational performance among the four change management practices ($r = .250$, $p = .000$). The relationship was weak but statistically significant, indicating that improvements in the monitoring, assessment and feedback of change initiatives were associated with improvements in organizational performance. This suggests that systematic evaluation enables the organization to identify implementation gaps, assess progress and undertake corrective measures where necessary. The finding supports Cameron and Green (2022), who emphasize the importance of reviewing change initiatives and using feedback to improve subsequent implementation.

Overall, all the four change management practices recorded positive and statistically significant relationships with organizational performance at KRA. Change evaluation recorded the strongest relationship ($r = .250$), followed by change readiness ($r = .230$), change communication ($r = .223$) and change engagement ($r = .208$). The findings therefore indicate that improvements in change management practices are associated with improvements in organizational performance. However, the relatively weak correlation coefficients indicate that the relationships, although statistically significant, are modest in strength. The findings therefore provide a basis for the subsequent regression analysis to determine the extent to which change readiness, change communication, change engagement and change evaluation predict organizational performance at KRA.

### 4.8 Regression Analysis

Regression analysis was conducted to determine the extent to which the independent variables influence organizational performance at KRA. The analysis involved four individual regression models examining change readiness, change communication, change engagement and change evaluation, followed by a combined regression model incorporating all four independent variables.

#### 4.8.1 Model Summary

This section presents the model summary results for the regression models, showing the explanatory power of each change management practice individually and of all the change management practices combined. The results are presented in Table 19.

**Table 19:** *Model Summary*

| Model | Predictor(s) | R | R Square | Adjusted R Square | Std. Error of Estimate |
|---|---|---|---|---|---|
| Model 1 | Change Readiness | 0.230 | 0.053 | 0.050 | 0.640 |
| Model 2 | Change Communication | 0.223 | 0.050 | 0.047 | 0.641 |
| Model 3 | Change Engagement | 0.208 | 0.043 | 0.040 | 0.643 |
| Model 4 | Change Evaluation | 0.250 | 0.062 | 0.060 | 0.636 |
| Model 5 | Combined model | 0.458 | 0.210 | 0.201 | 0.587 |

For Model 1, change readiness explains 5.3% ($R^2 = 0.053$) of the variance in organizational performance, and the Adjusted $R^2$ is 0.050. Model 2, with change communication as the only predictor, explains 5.0% ($R^2 = 0.050$) of the variance, which is slightly lower than change readiness alone. Model 3, which includes only change engagement, accounts for 4.3% ($R^2 = 0.043$) of the variance, representing the lowest explanatory power among the four individual predictors. Model 4, which includes only change evaluation, accounts for the highest individual variance of 6.2% ($R^2 = 0.062$), with an Adjusted $R^2$ of 0.060, indicating that change evaluation has the strongest individual explanatory power among the four change management practices.

The combined model (change readiness, change communication, change engagement and change evaluation) (Model 5) accounted for 21.0% ($R^2 = 0.210$) of the variance in organizational performance and had a lower standard error of 0.587, with an Adjusted $R^2$ of 0.201. This indicates that the combined model of the four change management practices has higher explanatory power than each individual model.

### 4.8.2 Analysis of Variance

The Analysis of Variance (ANOVA) table assesses the statistical significance of all five regression models. The results are presented in Table 20.

| Model | Source of Variation | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 7.762 | 1 | 7.762 | 18.977 | <.001 |
| | Residual | 139.064 | 340 | 0.409 | | |
| | Total | 146.825 | 341 | | | |
| 2 | Regression | 7.302 | 1 | 7.302 | 17.793 | <.001 |
| | Residual | 139.524 | 340 | 0.410 | | |
| | Total | 146.825 | 341 | | | |
| 3 | Regression | 6.350 | 1 | 6.350 | 15.368 | <.001 |
| | Residual | 140.476 | 340 | 0.413 | | |
| | Total | 146.825 | 341 | | | |
| 4 | Regression | 9.171 | 1 | 9.171 | 22.651 | <.001 |
| | Residual | 137.655 | 340 | 0.405 | | |
| | Total | 146.825 | 341 | | | |
| 5 | Regression | 30.833 | 4 | 7.708 | 22.395 | <.001 |
| | Residual | 115.993 | 337 | 0.344 | | |
| | **Total** | **146.825** | **341** | | | |

The F-statistics for all five models were statistically significant ($p < 0.001$), indicating that each change management practice, individually and collectively, significantly predicts organizational performance. The combined model has a regression sum of squares (30.833) that is much higher than that of any of the individual models, and a lower residual sum of squares (115.993) than all the individual models, showing the best fit. Such findings support the notion that a combination of change readiness, change communication, change engagement and change evaluation offers the best overall account of organizational performance outcomes at KRA.

### 4.8.3 Regression Coefficients

The regression coefficients for the Models (1-5) provided in this subsection include unstandardized beta, standardized beta, t values, and significance levels. Results are summarized in Table 21.

**Table 21:** *Regression Coefficients*

| Model | Variable | Unstandardized β | Std. Error | Standardized Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | Constant | 1.982 | 0.209 | — | 9.463 | 0.000 |
| | Change Readiness | 0.297 | 0.068 | 0.230 | 4.356 | <.001 |
| 2 | Constant | 1.976 | 0.218 | — | 9.074 | 0.000 |
| | Change Communication | 0.302 | 0.072 | 0.223 | 4.218 | <.001 |
| 3 | Constant | 2.035 | 0.219 | — | 9.301 | 0.000 |
| | Change Engagement | 0.284 | 0.072 | 0.208 | 3.920 | <.001 |
| 4 | Constant | 1.882 | 0.213 | — | 8.841 | 0.000 |
| | Change Evaluation | 0.333 | 0.070 | 0.250 | 4.759 | <.001 |
| 5 | Constant | -0.820 | 0.394 | — | -2.083 | 0.038 |
| | Change Readiness | 0.293 | 0.063 | 0.226 | 4.668 | <.001 |
| | Change Communication | 0.315 | 0.066 | 0.233 | 4.782 | <.001 |
| | Change Engagement | 0.316 | 0.067 | 0.232 | 4.755 | <.001 |
| | Change Evaluation | 0.309 | 0.065 | 0.232 | 4.779 | <.001 |

*Dependent Variable: Organizational Performance*

As indicated in Table 22, Model 1 on change readiness is expressed as $Y = 1.982 + 0.297X_1$, where the constant (1.982) represents the predicted value of organizational performance when change readiness equals zero. Change readiness has a statistically significant positive effect on organizational performance, with a standardized beta coefficient of 0.230 ($t = 4.356$, $p < .001$). This indicates that a one-unit increase in change readiness is associated with a 0.297 unit increase in organizational performance. The result suggests that preparing employees through awareness, competency development, resource availability and psychological readiness provides a supportive basis for implementing organizational changes and improving performance. This finding is consistent with the conceptualization of change management in the study, where employee preparedness provides an important foundation for successful organizational change (Cameron & Green, 2022; Kotter, 2012). where the constant (1.976) represents the predicted

value of organizational performance when change communication equals zero. Change communication showed a positive and statistically significant effect on organizational performance ($\beta = 0.302$, $t = 4.218$, $p < .001$). This indicates that a one-unit increase in change communication is associated with a 0.302 unit increase in organizational performance. The result suggests that timely communication, clarity of messages, effective feedback and two-way communication provide employees with information necessary to understand and implement organizational changes. The finding reinforces the view that communication is central to reducing uncertainty and supporting employee adaptation during organizational transformation (Cameron & Green, 2019; Hayes, 2018).

The equation for Model 3 is expressed as $Y = 2.035 + 0.284X_3$, where the constant (2.035) represents the predicted value of organizational performance when change engagement equals zero. Change engagement had a positive and statistically significant effect on organizational performance ($\beta = 0.284$, $t = 3.920$, $p < .001$). This indicates that a one-unit increase in change engagement is associated with a 0.284 unit increase in organizational performance. The result demonstrates that employee participation in decision-making, structured consultation, collaborative problem-solving and commitment to change are associated with improved organizational performance. This finding is consistent with Kotter (2012), who emphasizes the importance of involving employees and creating commitment during organizational change. In the combined model, the coefficient for change engagement increased slightly to $B = 0.316$, while remaining statistically significant, indicating that engagement retains an important contribution when the other change management practices are considered simultaneously.

The Model 4 equation is expressed as $Y = 1.882 + 0.333X_4$, where the constant (1.882) represents the predicted value of organizational performance when change evaluation equals zero. Change evaluation recorded a positive and statistically significant effect on organizational performance ($\beta = 0.333$, $t = 4.759$, $p < .001$). This indicates that a one-unit increase in change evaluation is associated with a 0.333 unit increase in organizational performance. Change evaluation recorded the highest standardized beta coefficient among the four individual models ($\beta = 0.250$), suggesting the strongest individual contribution to organizational performance. The finding supports the role of monitoring mechanisms, performance indicators, review and feedback, and corrective learning in determining whether change initiatives are achieving their intended outcomes. This is consistent with Hayes (2018), who emphasizes the importance of evaluating change outcomes and using feedback to guide corrective action and future change initiatives.

The Model 5 equation is expressed as $Y = -0.820 + 0.293X_1 + 0.315X_2 + 0.316X_3 + 0.309X_4$, where Y represents organizational performance, $X_1$ represents change readiness, $X_2$ represents change communication, $X_3$ represents change engagement and $X_4$ represents change evaluation.

In the combined model, change readiness remained statistically significant with B = 0.293 (t = 4.668, p < .001), while change communication recorded B = 0.315 (t = 4.782, p < .001). Change engagement recorded B = 0.316 (t = 4.755, p < .001), while change evaluation recorded B = 0.309 (t = 4.779, p < .001). All four predictors therefore remained statistically significant when entered jointly.

The combined results show that the four change management practices collectively provide a significant explanation of organizational performance. The standardized beta coefficients were 0.226 for change readiness, 0.233 for change communication, 0.232 for change engagement and 0.232 for change evaluation. Change communication recorded the highest standardized beta (β = 0.233), followed closely by change engagement and change evaluation (β = 0.232 each), while change readiness recorded β = 0.226. The relatively close standardized coefficients indicate that the four practices make broadly comparable contributions to organizational performance when considered together. This finding is consistent with the conceptual framework of the study, which positions change readiness, communication, engagement and evaluation as complementary practices influencing multidimensional organizational performance at KRA (Cameron & Green, 2022; Kotter, 2012). Overall, the findings demonstrate that the combined application of the four change management practices provides a stronger basis for understanding organizational performance than considering the practices in isolation.

### 4.9 Hypothesis Testing Results

This section presents the results of hypothesis testing conducted to determine the influence of change readiness, change communication, change engagement and change evaluation on organizational performance at KRA. The individual regression models were used to evaluate the four hypotheses. The results are presented in Table 22.

**Table 22:** *Hypotheses Testing Results*

| Hypothesis | Model | Variable | p-value | Result |
|---|---|---|---|---|
| H01 | Model 1 | Change Readiness | <.001 | Rejected |
| H02 | Model 2 | Change Communication | <.001 | Rejected |
| H03 | Model 3 | Change Engagement | <.001 | Rejected |
| H04 | Model 4 | Change Evaluation | <.001 | Rejected |

Change readiness (H01) was found to have a statistically significant influence on organizational performance (p = .000, constant = 1.982), leading to rejection of the null hypothesis. This shows that change readiness practices play an important role in organizational performance at KRA and that the baseline organizational performance is 1.982 in the absence of changes in change readiness. The regression coefficient of 0.297 indicates that an increase in change readiness is associated with an increase in organizational performance. This finding is consistent with Cameron and Green (2022), who emphasize the importance of preparing individuals and organizations for change by developing the readiness and capacity required to respond effectively to organizational transformation.

Change communication (H02) significantly affected organizational performance (p = .000, constant = 1.976), as a result the null hypothesis was rejected. This demonstrates that effective communication of organizational changes enhances the ability of employees to understand and respond to change, thereby contributing to organizational performance. The regression coefficient of 0.302 indicates a positive relationship between change communication and organizational performance. This finding is in line with Hayes (2018), who emphasizes the importance of communication in supporting employees' understanding, participation and implementation of organizational change. Effective communication therefore provides a basis for coordinated implementation of change initiatives at KRA.

The influence of change engagement (H03) was statistically significant for organizational performance (p = .000, constant = 2.035), so the null hypothesis was rejected. This suggests that greater employee involvement and participation in organizational change are associated with improved organizational performance. The regression coefficient of 0.284 indicates a positive relationship between change engagement and organizational performance. This finding is consistent with Kotter (2012), who emphasizes the importance of involving and mobilizing employees in the implementation of organizational change. Employee participation can therefore strengthen commitment to change initiatives and support the achievement of organizational performance outcomes at KRA.

The influence of change evaluation (H04) was also statistically significant for organizational performance (p = .000, constant = 1.882), leading to rejection of the null hypothesis. This demonstrates that change evaluation practices have a significant influence on organizational performance. The regression coefficient of 0.333 indicates a positive relationship between change evaluation and organizational performance, with the model showing that stronger evaluation practices are associated with higher organizational performance. Among the four individual

models, change evaluation recorded the highest regression coefficient, indicating a comparatively stronger influence on organizational performance. This finding is consistent with Hayes (2018), who emphasizes the importance of evaluating change initiatives to determine whether intended outcomes have been achieved and to identify areas requiring further improvement. The result therefore demonstrates that systematic assessment and review of change initiatives are important in supporting organizational performance at KRA.

# CHAPTER FIVE
# SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

## 5.1 Introduction

This chapter provides a summary of the findings, conclusions, recommendations, and suggestions for further studies. The chapter brings together the main findings from the analysis of data presented in Chapter Four, provides conclusions based on the theoretical perspectives used to guide the study, and provides practical recommendations for improving change management practices and organizational performance at the Kenya Revenue Authority (KRA).

## 5.2 Summary of the Findings

### 5.2.1 Change Readiness and Organizational Performance

The study found that change readiness practices were moderately perceived among respondents, as reflected in an overall mean of 3.03 and a standard deviation of 0.507. The results indicate that respondents generally agreed that employees are prepared for organizational changes through awareness creation, advance information, training, orientation and clarification of responsibilities. However, the moderate level of agreement also suggests that employee preparedness is not uniform across all aspects of organizational change. Challenges relating to resistance to change, time constraints, skills gaps and adaptation to new technologies may continue to affect the extent to which employees are fully prepared for organizational reforms.

The correlation analysis revealed a positive and statistically significant relationship between change readiness and organizational performance ($r = 0.230$, $p < .001$). Change readiness explained 5.3% of the variation in organizational performance ($R^2 = 0.053$). The regression results further showed that change readiness had a positive and statistically significant influence on organizational performance ($B = 0.297$, $\beta = 0.230$, $p < .001$). The results of the hypothesis test led to rejection of the null hypothesis, indicating that change readiness significantly influences organizational performance at KRA. The findings demonstrate that preparing employees before the implementation of organizational changes contributes to improved organizational outcomes.

The findings are consistent with the change management perspective that employees are more likely to support and implement organizational changes when they understand the reasons for change and possess the knowledge and skills required to adapt. The qualitative evidence also indicated that advance communication, sensitization, training and orientation assist employees in understanding new systems, procedures and responsibilities. The findings therefore suggest that strengthening employee preparedness can contribute to improved revenue mobilization, service

delivery efficiency, employee productivity, compliance and effective policy implementation at KRA.

### 5.2.2 Change Communication and Organizational Performance

The study found that change communication practices were moderately implemented, with respondents indicating that organizational changes are communicated through formal and informal communication channels. The findings suggest that communication plays an important role in helping employees understand the objectives, procedures and expected outcomes of organizational changes. However, the moderate perception also indicates that communication gaps may still exist, particularly in relation to the consistency, timeliness and clarity of information provided during change implementation.

The correlation analysis revealed a positive and statistically significant relationship between change communication and organizational performance ($r = 0.223$, $p < .001$). Change communication accounted for 5.0% of the variation in organizational performance ($R^2 = 0.050$). The regression analysis further established that change communication had a positive and statistically significant influence on organizational performance ($B = 0.302$, $\beta = 0.223$, $p < .001$). The hypothesis testing results therefore led to rejection of the null hypothesis, indicating that change communication significantly influences organizational performance at KRA.

The findings demonstrate that clear and consistent communication is important during organizational transformation because it reduces uncertainty and enables employees to understand what is expected of them. Effective communication also facilitates coordination between management and employees and creates opportunities for clarification and feedback. The findings are consistent with the principles of effective change management, which emphasize the importance of communicating the purpose, direction and expected outcomes of change throughout the implementation process. Strengthening communication practices at KRA can therefore contribute to improved employee understanding and more effective implementation of organizational reforms.

### 5.2.3 Change Engagement and Organizational Performance

The study found that change engagement practices recorded an overall mean of 2.98, indicating a moderate perception of employee involvement in organizational change processes. The findings suggest that employees participate in change initiatives through provision of ideas, resources, input and commitment. However, the results also indicate that greater emphasis may be required on managerial encouragement, employee empowerment and support during the implementation of change. The moderate level of agreement suggests that employees are involved in

organizational changes, but the level of involvement may not be sufficiently strong across all change initiatives.

The correlation analysis revealed a positive and statistically significant relationship between change engagement and organizational performance ($r = 0.208$, $p < .001$). Change engagement explained 4.3% of the variation in organizational performance ($R^2 = 0.043$). The regression analysis showed that change engagement had a positive and statistically significant influence on organizational performance ($B = 0.284$, $\beta = 0.208$, $p < .001$). The results of hypothesis testing led to rejection of the null hypothesis, indicating that change engagement significantly influences organizational performance at KRA.

The findings show that employee participation and involvement can improve the implementation of organizational change by promoting ownership, teamwork and commitment. Employees who are provided with opportunities to contribute ideas and participate in change processes are more likely to understand and support the changes being introduced. The findings are also consistent with change management approaches that emphasize employee involvement and participation as important conditions for successful organizational transformation. Strengthening employee engagement through structured consultation, participation and empowerment may therefore contribute to improved organizational performance at KRA.

### 5.2.4 Change Evaluation and Organizational Performance

The study found that change evaluation practices were moderately perceived, with an overall mean of 3.00 and a standard deviation of 0.493. The findings indicate that KRA uses monitoring mechanisms, performance indicators, feedback and assessment processes to evaluate organizational changes. However, the results suggest that further improvement may be required in the analysis of feedback, documentation of lessons and translation of evaluation findings into continuous improvement. Effective evaluation is important because it enables the organization to determine whether implemented changes are achieving their intended outcomes.

The correlation analysis revealed a positive and statistically significant relationship between change evaluation and organizational performance ($r = 0.250$, $p < .001$). Change evaluation accounted for 6.2% of the variation in organizational performance ($R^2 = 0.062$), representing the highest explanatory power among the four individual change management practices. The regression analysis further showed that change evaluation had a positive and statistically significant influence on organizational performance ($B = 0.333$, $\beta = 0.250$, $p < .001$). The hypothesis testing results led to rejection of the null hypothesis, indicating that change evaluation significantly influences organizational performance at KRA.

The findings demonstrate that systematic monitoring, performance measurement, feedback and corrective action are important in ensuring that organizational changes remain aligned with intended objectives. The relatively stronger explanatory contribution of change evaluation compared with the other individual practices suggests that the ability to assess the results of organizational change and use the findings for improvement is particularly important for organizational performance. The findings are consistent with change management approaches that emphasize continuous review, learning and reinforcement of implemented changes. Strengthening evaluation mechanisms can therefore help KRA identify implementation gaps, take corrective action and sustain improvements in organizational performance.

### 5.3 Conclusions

The study concludes that change readiness significantly influences organizational performance at the Kenya Revenue Authority. The findings show that employee preparation through awareness creation, training, orientation, advance information and clarification of responsibilities provides an important foundation for the implementation of organizational changes. However, challenges relating to resistance to change, skills gaps, limited time for adjustment, inadequate resources and adaptation to new technologies indicate that employee readiness is not automatically achieved through the existence of preparation mechanisms. Overall, the findings demonstrate that employees who are adequately prepared are better positioned to understand and implement new systems, procedures and responsibilities. This conclusion is supported by the Prosci ADKAR perspective, which emphasizes the importance of awareness, knowledge, ability and reinforcement in enabling individuals to adopt and sustain change (Prosci, 2020). The findings are also consistent with Cameron and Green (2022), who emphasize the importance of developing the readiness and capacity required for individuals and organizations to respond effectively to organizational transformation. Similarly, Weiner (2009) explains that organizational readiness for change depends on employees' shared understanding of the need for change and their confidence in their ability to implement it. The findings therefore indicate that KRA can improve organizational performance by continuously strengthening employee preparation before and during the implementation of organizational changes.

The study concludes that change communication significantly influences organizational performance at KRA. The findings show that communication of organizational changes assists employees in understanding the purpose of change, coordinating implementation activities and responding appropriately to new procedures and responsibilities. However, the moderate perception of communication practices indicates that weaknesses may remain in the clarity, timeliness and consistency of information communicated during change implementation. Effective communication therefore requires more than the dissemination of information; it should

also provide employees with opportunities to seek clarification, provide feedback and receive appropriate responses from management. This conclusion is supported by the change management perspective, which recognizes communication as an important mechanism for reducing uncertainty and facilitating employee understanding during organizational transformation. Hayes (2018) emphasizes that effective communication enables employees to understand the purpose and implications of organizational change and reduces uncertainty during implementation. Similarly, Appelbaum et al. (2017) observe that communication facilitates understanding and supports employees in adapting to organizational changes, while Kuipers et al. (2014) note that communication is particularly important in public organizations where change affects different organizational units and employee groups. The findings therefore conclude that strengthening clear, timely, consistent and two-way communication at KRA can improve the coordinated implementation of organizational changes and contribute to improved organizational performance.

The study concludes that change engagement significantly influences organizational performance at KRA. The findings show that employee participation, contribution of ideas and resources, teamwork, commitment and involvement in change activities support the implementation of organizational changes. However, the moderate level of engagement indicates that employee involvement is not consistently strong across all aspects of the change process, particularly in relation to managerial encouragement, employee empowerment and support. This suggests that employees should not be viewed merely as recipients of organizational change but as active participants whose involvement can influence the acceptance and implementation of change initiatives. The conclusion is supported by Kotter's (2012) change management model, which emphasizes the importance of involving and mobilizing employees in the implementation of organizational change. Hayes (2018) similarly emphasizes that employee involvement and participation are important elements of successful change management because they enable employees to contribute to the change process and develop greater commitment to organizational changes. Vakola (2014) further observes that employees' readiness and willingness to support change are influenced by their perceptions of their ability to participate in and cope with organizational change. The findings therefore conclude that strengthening employee participation, empowerment, managerial support and consultation can promote ownership and commitment to change initiatives and consequently contribute to improved organizational performance at KRA.

The study concludes that change evaluation significantly influences organizational performance at KRA and provides the strongest individual explanatory contribution among the four change management practices examined. The findings show that monitoring mechanisms, performance

indicators, review and feedback processes, and corrective learning are important in determining whether organizational changes achieve their intended objectives. Although evaluation practices were moderately perceived, the findings indicate that further attention is required to ensure that information generated through monitoring and feedback is systematically used to identify implementation gaps and improve subsequent change initiatives. The conclusion demonstrates that change evaluation should not be treated as an activity undertaken only after implementation but as a continuous process through which the organization reviews progress, learns from implementation experiences and takes corrective action.

This conclusion is consistent with Hayes (2018), who emphasizes the importance of evaluating change outcomes and using feedback to guide corrective action and future change initiatives. The relatively stronger explanatory contribution of change evaluation further suggests that the ability to monitor results, assess progress and learn from change experiences is particularly important for organizational performance. The findings therefore conclude that strengthening continuous evaluation, performance measurement, feedback and corrective learning mechanisms can enable KRA to identify weaknesses, make timely adjustments and sustain improvements in organizational performance.

## 5.4 Recommendations

### 5.4.1 Recommendations for Policy and Practice

It is recommended that the Kenya Revenue Authority strengthen its employee change-readiness mechanisms by introducing more systematic preparation programmes before and during the implementation of organizational changes. Given the significant influence of change readiness on organizational performance, KRA should strengthen awareness creation, employee orientation, training and provision of timely information before new systems, procedures or policies are introduced. Readiness assessments should also be undertaken to identify employees who may require additional training, technical support or clarification of their responsibilities. Particular attention should be given to skills gaps, resistance to change, limited adjustment time and adaptation to technological changes. Continuous capacity-building programmes should therefore be incorporated into change initiatives to ensure that employees possess the knowledge, skills and confidence required to implement organizational changes effectively.

Given the significant influence of change communication on organizational performance, it is recommended that KRA strengthen its internal change communication framework to ensure that information concerning organizational changes is communicated clearly, consistently and in a timely manner. Management should provide employees with adequate information on the purpose of the change, expected outcomes, implementation timelines, new responsibilities and procedures. Communication should also be supported by two-way feedback mechanisms through

which employees can seek clarification, raise concerns and provide suggestions during implementation. Management should establish appropriate channels for receiving and responding to employee feedback so that communication becomes a continuous process throughout the change cycle rather than a one-way dissemination of information. Strengthening these mechanisms would improve employee understanding, reduce uncertainty and support coordinated implementation of organizational changes.

The study revealed that change engagement significantly influences organizational performance; it is therefore recommended that KRA strengthen meaningful employee participation and empowerment throughout the change process. Management should establish structured consultation forums, departmental change teams, employee feedback mechanisms and opportunities for staff to contribute ideas during the planning and implementation of organizational changes. Greater attention should also be given to managerial encouragement, employee empowerment and the provision of adequate support during change implementation. Employees should be involved in decisions that directly affect their work and should be provided with opportunities to contribute to the improvement of new systems and procedures. Such participation would strengthen ownership and commitment to organizational changes and improve the likelihood of successful implementation.

Given that change evaluation recorded the strongest individual explanatory contribution to organizational performance among the four practices, it is recommended that KRA strengthen its mechanisms for monitoring and evaluating organizational change initiatives. Change programmes should incorporate clear performance indicators and regular review mechanisms to assess whether intended objectives are being achieved. KRA should systematically collect and analyse employee feedback, document implementation experiences and identify areas requiring corrective action. Evaluation findings should be communicated to responsible managers and used to improve ongoing and future change initiatives. Continuous evaluation should therefore form part of the entire change process rather than being undertaken only after implementation. Strengthening monitoring, feedback, learning and corrective-action mechanisms would enable KRA to identify implementation gaps early, make timely adjustments and sustain improvements in organizational performance.

### 5.4.2 Recommendations for Further Research

This study raises several avenues for future research. A future study could examine other organizational factors that may influence the relationship between change management practices and organizational performance at KRA, including organizational culture, leadership support, employee motivation, technological capability and availability of resources. Another potential area for future research would be comparative analysis of change management practices across

different public-sector institutions in Kenya to establish whether the relationships identified in this study are applicable beyond KRA. Future studies could also employ longitudinal research designs to examine how change readiness, communication, engagement and evaluation influence organizational performance at different stages of organizational transformation. Research involving larger samples drawn from different KRA departments, stations and operational levels would further provide a broader understanding of change management practices within the Authority. In addition, mixed-methods studies combining quantitative analysis with more extensive qualitative interviews could provide deeper insights into how employees experience organizational change and how feedback, participation and evaluation mechanisms influence the sustainability of change outcomes.

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# APPENDICES

## APPENDIX I: Informed Consent

### KABARAK UNIVERSITY RESEARCH ETHICS COMMITTEE
### ADULT INFORMED CONSENT FORM

(The form is written in English language but can be translated to Kiswahili or any other appropriate language)

**STUDY TITLE:**

***Influence of Change Management Practices on Organizational Performance at Kenya Revenue Authority***

**PI | Affiliated Institution | Co-investigator(s) | Affiliated Institution(s)**

*Jackson Kimeu Kyalo | Kabarak University | Dr. Njenga Gitahi, Dr. Daisy Bowen | Kabarak University*

**INTRODUCTION**

You are invited to participate in this research study being undertaken by the above listed investigators. This form will help you gather information about the study so that you can voluntarily decide whether you want to participate or not. You are encouraged to ask any question regarding the research process as well as any benefit or risk that you may accrue by participating. After you have adequately been informed about the study, you will be requested to either agree or decline to participate. Upon agreeing to participate in the study, you will be further requested to affirm that by appending your signature/thumbprint on this form. Accepting or declining to participate in this study does not in any way waive the following rights which you're entitled to:

a) Voluntary participation in the study;

b) Withdrawing from the study at any time without the obligation of having to give an explanation and;

c) Access to services which you're entitled to

A copy of this form will be provided to you for your own records
Should I continue YES/NO

This research is reviewed and approved by Kabarak University Research Ethics Committee (KUREC)

**What is the Purpose of the Study?**

The main reason(s) for conducting this study is to answer the following questions:

- *Influence of change readiness practices on organizational performance at Kenya Revenue Authority.*
- *Influence of change communication practices on organizational performance at Kenya Revenue Authority.*
- *Influence of change engagement practices on organizational performance at Kenya Revenue Authority.*
- *Influence of change evaluation practices on organizational performance at Kenya Revenue Authority.*

(In order to answer these research questions, you are requested to voluntarily answer question(s) and/or accept some procedures performed on you)

**Who can Take Part in the Study?**

The target population for this study comprises 4,000 employees of the Kenya Revenue Authority (KRA) based at Nairobi Headquarters. These employees are directly involved in or affected by change management initiatives and organizational performance. The population includes Commissioners, Deputy Commissioners, Chief Managers, Managers and Assistant Managers, Technical Officers, and Non-Technical Officers. These employees are considered appropriate respondents because they are involved in the implementation, coordination, management, or experience of organizational changes within the Authority.

The unit of analysis for this study is the Kenya Revenue Authority as an organization, since the study seeks to examine the influence of change management practices on organizational performance at KRA. The unit of observation comprises employees of KRA Nairobi Headquarters selected to participate in the study. The study will use a sample of 364 respondents, determined from the target population of 4,000 employees using Taro Yamane's formula at a 5% margin of error. The respondents will be drawn from different employee categories to capture their experiences and perceptions regarding change readiness, change communication, change engagement, change evaluation, and organizational performance.

*Inclusion Criteria:*

Participants will be included in the study if they are permanent KRA employees based at Nairobi Headquarters, have served the Authority for at least one year, and are directly involved in or have

been affected by organizational change initiatives. Participants must also be willing to provide informed consent before participating in the study.

*Exclusion Criteria:*

The study will exclude temporary employees, interns, employees who are on leave during the data collection period, and employees who have served the Authority for less than one year. Individuals who are unable or unwilling to provide informed consent will also be excluded from participation. The exclusion criteria are intended to ensure that participants have sufficient exposure to the organizational environment and change-management practices under investigation.

**In Case You Agree to Participate in the Study, What Will Happen?**

This is what is going to happen once you have agreed to participate in the study:
● First, include a statement about the time commitments of the research for the participant including both the duration of the research and follow-up, if relevant.
*The study will require 10–15 minute to complete a self-administered questionnaire. Selected respondents may participate in a semi-structured interview lasting an additional 20–30 minutes. No follow-up sessions are required.*

● Second, a qualified and well-trained interviewer will ask you questions in a private place where you will feel comfortable. In case there is any question you feel uncomfortable responding to, you will not be coerced to respond. The questions will be on the following areas: (list the areas below)
*A qualified and well-trained interviewer will ask you questions in a private place where you will feel comfortable. The questions will focus on the following areas:1. Change readiness practices in the organization. 2. Change communication practices and effectiveness. 3. Change engagement practices and employee participation. 4. Change evaluation practices and monitoring of organizational performance. 5. Organizational performance indicators such as revenue mobilization, service delivery efficiency, employee productivity, compliance rates, and policy implementation.*

● Third, after the interview, the following procedures will be done {detailed information on any procedures to be undertaken by the investigator(s)}

*No additional procedures will be conducted beyond the questionnaire and, for selected participants, a semi-structured interview. All responses will be recorded anonymously using coded identifiers.*

● Last, you are requested to provide your contact details (phone number or any other reliable form of contact). This will help reach you in case new information regarding the study emerges. Other reason(s) for requesting your contact details is (are)

*Contact information may be provided potential clarification of responses or to receive study findings. This is optional and will not affect participation and they will remain confidential with the lead researcher (PI).*

● The contact details you will provide shall remain confidential to the lead researcher (PI).

**What Potential Risks are Associated with Participation in this Study?**

This study poses minimal risk to participants. However, as with any research involving human participants, there are a few potential forms of discomfort that may arise:

- **Psychological or emotional discomfort:** Some questions may prompt you to reflect on your work performance, institutional challenges, or management practices. This could cause mild stress or unease.
- **Professional sensitivity:** Since the study involves topics related to change management practices some participants might feel cautious about sharing opinions or experiences.

To minimize these risks, the following safeguards will be applied:

- You have the right to decline to answer any question you find uncomfortable or sensitive.
- All information you provide will be treated with strict confidentiality, and your name will not be linked to your responses in any report or publication.
- The interviews or questionnaires will be conducted in a private and comfortable setting to ensure your privacy and freedom to respond honestly.
- No personal identifiers will be included in the data analysis, and only aggregate results will be reported.

There are no anticipated physical, cultural, or environmental risks associated with participation in this study.

**Privacy & Confidentiality**

Privacy is the right of an individual to have some control over how his or her personal information/data is collected, used, and/or disclosed. Confidentiality is the duty to ensure information (data) is kept secret only to the extent possible/reasonable. Your privacy and confidentiality will be given the highest priority throughout this study. Privacy refers to your right to control how your personal information is collected, used, or shared. In contrast,

confidentiality refers to the researcher's duty to ensure that all information you provide remains secure and is not disclosed to unauthorized individuals.

To protect your privacy and maintain confidentiality, the following measures will be implemented:

- **Anonymity:** Your name, designation, and specific county will **not appear anywhere** in the questionnaire, transcripts, or final report. All data will be coded using unique identifiers instead of personal details.
- **Confidentiality:** All the information you provide will be used **solely for academic purposes** and will not be shared with anyone outside the research team.
- **Data storage:** Completed questionnaires and interview notes will be stored securely in a **locked cabinet** and a password-protected computer accessible only to the researcher.
- **Data retention and disposal:** The collected data will be retained for **five (5) years** after the completion of the study to allow for academic verification and publication. After this period, all hard copies will be **shredded**, and electronic files will be **permanently deleted** from storage devices.
- **Safe environment:** Interviews will be conducted in a **private setting** with minimal interference to ensure that you feel comfortable and able to speak freely.

In case you feel uncomfortable or embarrassed answering any question during the interview, it will be within your right to **decline to respond** without any negative consequence.

This study involves **no clinical or physical procedures**; therefore, no physical discomfort, pain, or medical risk is anticipated.

If at all you suffer any injury, illness, or complication(s) by participating in this study, kindly contact us immediately using the contact details provided at the bottom of this form. The study clinician will attend to you, and if further assessment or treatment is needed, you will be referred accordingly.

**What Benefits are you Going to Accrue by Participating in the Study**

*There are no direct personal benefits such as financial compensation. The findings may inform policy and practice, benefiting the organization and supporting institutional performance improvements.*

**What Will it Cost You to Participate in the Study?**

*There are no financial costs to you for participating. All activities will be conducted at convenient locations to minimize travel or time-related costs.*

**Will Any Expenditure that You Incur by Participating in the Study be Refunded? Or will you be Paid for Participating in the Study?**

*No expenditures will be incurred, and you will not be paid for participation. Participation is voluntary and intended to contribute to academic and policy knowledge.*

**In Case I Have any Further Questions/Concerns in Future Whom Should I Contact?**

In the event that you need further clarification or questions regarding your continued participation in the study feel free to contact the PI *Jackson Kimeu Kyalo at [+254 728418919]*. In case of concerns regarding your rights and/or obligations as a research participant do not hesitate to contact the secretary, KUREC on *[+254 792 106103]*

**What Alternative Options are Available to Me?**

The decision on whether to participate or not is absolutely voluntary. You will be free to withdraw from the study at any point during the study without providing any explanation.

**How Will the Findings of this Study be Communicated or Shared?**

*Research findings will be shared through a summary report distributed to participating KRA offices and made available to participants upon request via email or public forums organized by the researcher. Additionally, the results may be published in academic journals and presented at conferences to inform policy and practice. No individual participant information will be disclosed in any of these communications.*

**Statement of Consent**

I have comprehensively read the consent form or/the information has been comprehensively read to me by the researcher. I have understood what the study is about and all the questions and concerns that I had have been responded to in a clear and concise. The study benefits and foreseeable risks have been explained to me. I totally understand that my decision to participate in this study is voluntary and I have the right to withdraw at any point during the study. I freely consent to participate in this study

Signing this form does not in any way imply that I have given up the rights am entitled to as a participant

I agree to participate in this research YES NO

I agree to provide my contact details for follow-up YES NO

**Participant’s Name**

**Participant’s Signature/Thumb print Date**

**Appendix II: Research Questionnaire**

**Introduction Letter**

**Kabarak University**

**Institute of Postgraduate Studies**

**P.O. Box Private Bag, Kabarak, Nakuru, Kenya**

**June 2026**

**Dear Respondent,**

My name is Jackson Kimeu Kyalo, a Master of Business Administration (Strategic Management Option) student at Kabarak University. I am conducting a research study titled "Influence of Change Management Practices on Organizational Performance at Kenya Revenue Authority (KRA)", which forms part of the requirements for my MBA degree.

The purpose of this study is to examine how change readiness, change communication, employee engagement and change evaluation practices affect organizational performance at KRA. Your experiences and insights as a KRA employee are crucial to obtaining a comprehensive understanding of these factors.

You are kindly requested to complete the attached questionnaire by selecting responses that best reflect your views. All information you provide will be treated with strict confidentiality, anonymized, and will only be used for academic research purposes. Your participation is entirely voluntary, and you have the right to withdraw at any stage without any consequences.

Your contribution will help generate actionable recommendations for enhancing change management practices and improving organizational performance at KRA. Should you have any questions about the study, please feel free to contact me or my supervisors at the School of Business and Economics, Kabarak University.

Thank you very much for your time and valuable input.

Sincerely,

Jackson Kimeu Kyalo
Master of Business Administration
Kabarak University

**General Questionnaire Instructions**

**Instructions to Respondents**

Please complete the questionnaire by ticking (✓) the appropriate box for each question accurately. Section A captures your demographic information, while Section B seeks your views on the presence, implementation, and effectiveness of change management practices at the Kenya Revenue Authority (KRA) and their influence on organizational performance.

This questionnaire targets a diverse group of 4,401 KRA employees, including senior managers, heads of departments/divisions/units, technical staff, and non-technical staff. To maintain confidentiality, do not include your name.

Please return the completed questionnaire within three days using the collection method provided. Your response will contribute to improving understanding and practices of change management within KRA.

---

**Section A: Respondent Background Questions**

Instructions: Please tick (✓) the appropriate box to provide your background information. All questions are mandatory to ensure accurate data collection.

1. Gender
   [ ] Male
   [ ] Female

2. Which age group do you belong to?
   [ ] 18-30
   [ ] 31-40
   [ ] 41-50
   [ ] 51-60
   [ ] Above 60

3. Highest level of education
   [ ] None
   [ ] Secondary
   [ ] Certificate/Diploma

[ ] Bachelor's Degree

[ ] Master's Degree or above

4. What is your role within KRA?

   [ ] Head of Department

   [ ] Head of Division

   [ ] Head of Unit/Sub-unit

   [ ] Technical Staff

   [ ] Non-Technical Staff

5. Length of service at KRA?

   [ ] Less than a year

   [ ] 1-3 years

   [ ] 4-6 years

   [ ] 7-10 years

   [ ] Above 10 years

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**Section B: Likert Scale Questionnaire**

**Instructions:** Rate the presence, use, or effectiveness of change management practices in KRA using the 1–5 scale, where:

1 = Strongly Disagree | 2 = Disagree | 3 = Neutral | 4 = Agree | 5 = Strongly Agree

**Change Readiness Practices**

Question 1: Are change readiness practices present, actively used, or effective in supporting organizational performance at Kenya Revenue Authority? Kindly use the scale below to rate your agreement with the statements.

| **Statement** | **Strongly Disagree (1)** | **Disagree (2)** | **Neutral (3)** | **Agree (4)** | **Strongly Agree (5)** |
|---|---|---|---|---|---|
| **Policy and Procedure Clarity** | | | | | |
| 1.KRA has clearly documented procedures to prepare employees for organizational changes. | | | | | |
| 2.Change-related policies are communicated effectively to all staff members. | | | | | |
| **Employee Training and Capacity Building** | | | | | |
| 3. Employees receive adequate training to prepare them for organizational changes. | | | | | |
| 4. Employees possess the knowledge and skills required to adapt to organizational changes. | | | | | |
| **Readiness Assessments** | | | | | |
| 5. Regular assessments are conducted to evaluate employees' preparedness for change. | | | | | |
| 6. Assessment results are used to inform improvement of change strategies. | | | | | |
| **Participation and Involvement** | | | | | |
| 7.Employees are encouraged to participate proactively in change initiatives. | | | | | |
| 8.Staff feedback and input are considered in preparing for organizational changes. | | | | | |

**Change communication practices**

Question 2: Are change communication practices present, actively used, or effective in supporting organizational performance at Kenya Revenue Authority?? Kindly use the scale below to rate your agreement with the statements.

| **Statement** | **Strongly Disagree (1)** | **Disagree (2)** | **Neutral (3)** | **Agree (4)** | **Strongly Agree (5)** |
|---|---|---|---|---|---|
| **Communication Clarity** | | | | | |
| 1. Change objectives are clearly communicated to all employees. | | | | | |
| 2. Messages regarding change initiatives are consistent across departments. | | | | | |
| **Timeliness of Communication** | | | | | |
| 3. Timely updates are issued to employees regarding upcoming changes at KRA. | | | | | |
| 4. Employees receive continuous communication throughout the implementation of organizational changes. | | | | | |
| **Channels and Tools** | | | | | |
| 5. Appropriate communication channels are used to reach all affected employees. | | | | | |
| 6. The communication tools employed are effective and user-friendly. | | | | | |
| **Feedback and Responsiveness** | | | | | |
| 7. Employees have opportunities to ask questions about change initiatives. | | | | | |
| 8. Feedback from employees is considered and acted upon by management. | | | | | |

**Change Engagement Practices**

Question 3: Are change engagement practices present, actively used, or effective in supporting organizational performance at Kenya Revenue Authority? Kindly use the scale below to rate your agreement with the statements.

| **Statement** | **Strongly Disagree (1)** | **Disagree (2)** | **Neutral (3)** | **Agree (4)** | **Strongly Agree (5)** |
|---|---|---|---|---|---|
| **Participation in Decision-Making** | | | | | |
| 1. Employees are actively involved in planning change initiatives. | | | | | |
| 2.Staff input is considered when implementing organizational changes. | | | | | |
| **Commitment to Change** | | | | | |
| 3. Employees demonstrate commitment to adopting changes in their work. | | | | | |
| 4. Managers encourage staff to embrace organizational changes. | | | | | |
| **Collaboration and Teamwork** | | | | | |
| 5. Change initiatives promote teamwork and cross-departmental collaboration. | | | | | |
| 6. Employees share ideas and resources to support successful change implementation. | | | | | |
| **Empowerment and Support** | | | | | |
| 7. Staff are empowered to make decisions that facilitate change. | | | | | |
| 8. Adequate support is provided to employees during change processes. | | | | | |

**Change Evaluation Practices**

Question 4: Are change evaluation practices present, actively used, or effective in supporting organizational performance at Kenya Revenue Authority? Kindly use the scale below to rate your agreement with the statements.

| **Statement** | **Strongly Disagree (1)** | **Disagree (2)** | **Neutral (3)** | **Agree (4)** | **Strongly Agree (5)** |
|---|---|---|---|---|---|
| **Performance Monitoring** | | | | | |
| 1. Change initiatives are regularly monitored for effectiveness. | | | | | |
| 2. KPI are used to assess change outcomes. | | | | | |
| **Feedback Collection** | | | | | |
| 3. Employees are asked for feedback on change processes. | | | | | |
| 4. Feedback is systematically analyzed to improve change implementation. | | | | | |
| **Evaluation Tools and Methods** | | | | | |
| 5. Impact of change initiatives measured using the proper tools. | | | | | |
| 6. Evaluation methods are applied consistently across departments. | | | | | |
| **Continuous Improvement** | | | | | |
| 7. Evaluation results are used to make continuous improvements. | | | | | |
| 8. Findings from change evaluations are documented and shared across the organization. | | | | | |

**Organizational Performance Indicators**

Question 5: Are organizational performance indicators achieved or improved as a result of change management practices at Kenya Revenue Authority?? Kindly use the scale below to rate your agreement with the statements.

| **Statement** | **Strongly Disagree (1)** | **Disagree (2)** | **Neutral (3)** | **Agree (4)** | **Strongly Agree (5)** |
|---|---|---|---|---|---|
| **Revenue Mobilization** | | | | | |
| 1.Organizational changes have positively influenced revenue collection. | | | | | |
| 2. Change management practices have improved compliance with tax regulations. | | | | | |
| **Service Delivery Efficiency** | | | | | |
| 3. Changes have enhanced the efficiency of service delivery to taxpayers. | | | | | |
| 4. Organizational changes have improved the quality of services provided to taxpayers. | | | | | |
| **Employee Productivity** | | | | | |
| 5. Employees are efficient as a result of implemented changes. | | | | | |
| 6. Workload distribution and performance have improved following change initiatives. | | | | | |
| **Policy Implementation Effectiveness** | | | | | |
| 7. New or revised policies are implemented effectively after organizational changes. | | | | | |
| 8. Policy adherence by staff has improved due to structured change management practices. | | | | | |

**Grateful for your responses.**

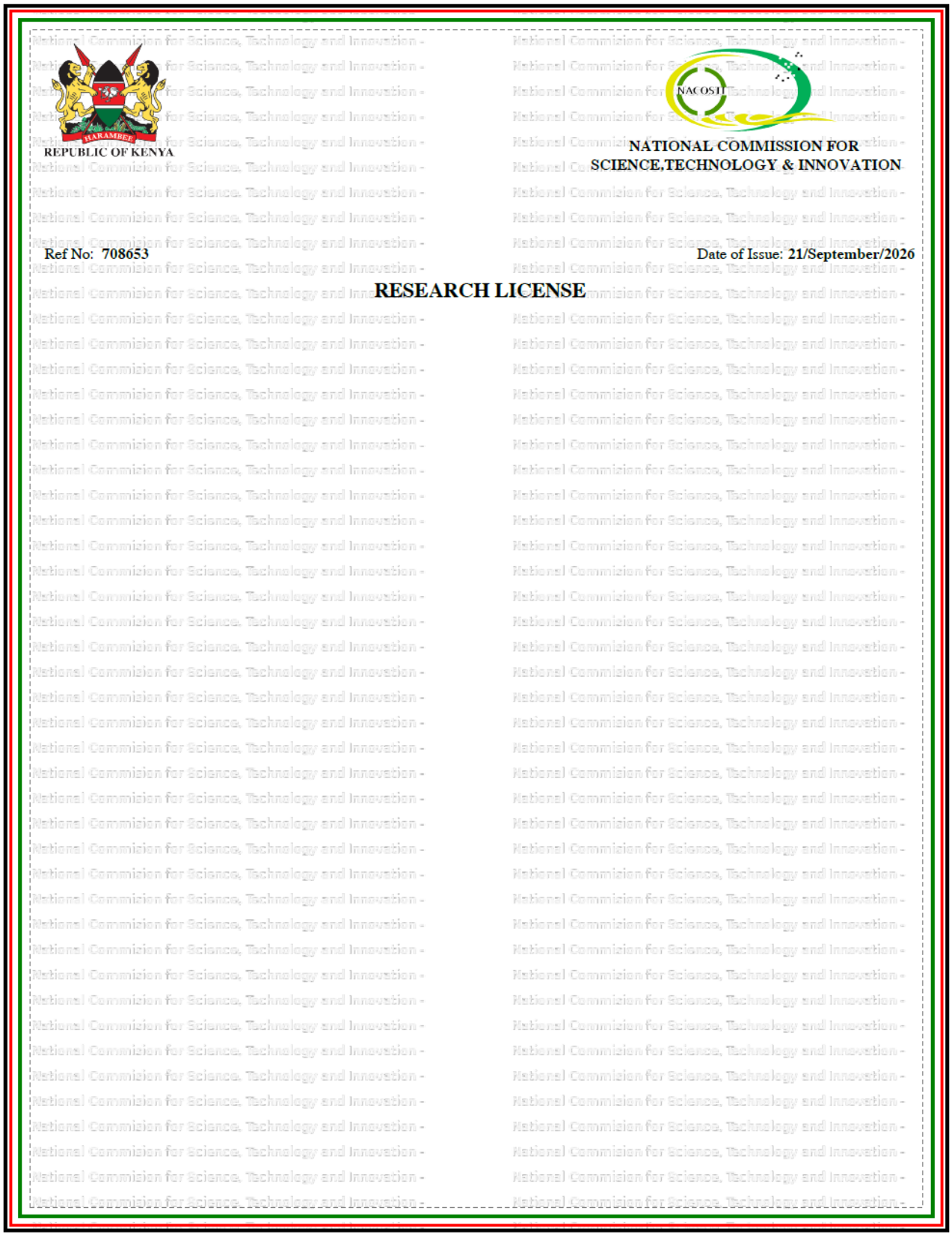
**Appendix III: Interview Questions**

**Introduction to Respondents**

This interview seeks your views as an employee of Kenya Revenue Authority (KRA) to understand how change management practices such as change readiness, communication, engagement, and evaluation affect organizational performance. Your responses are confidential and will be used only for academic purposes. Please share your honest opinions; your feedback is important.

1. Can you describe how KRA prepares employees before introducing organizational changes?
2. In your experience, how does employee preparedness influence the successful implementation of organizational changes and overall organizational performance?
3. Can you describe how information about organizational changes is communicated to employees at KRA?
4. How has communication during organizational change influenced employees' understanding, acceptance, and implementation of change initiatives?
5. In what ways are employees involved in planning and implementing organizational change initiatives at KRA?
6. From your experience, how has employee engagement contributed to the success or failure of organizational change initiatives?
7. How does KRA monitor and evaluate the effectiveness of organizational change initiatives?
8. How is feedback from employees used to improve current or future organizational change initiatives?
9. Based on your experience, how have change management practices influenced organizational performance at KRA?
10. What challenges does KRA encounter in implementing organizational changes, and what recommendations would you make to strengthen change management practices and improve organizational performance?

## APPENDIX IV: RESEARCH PERMIT



REPUBLIC OF KENYA

NATIONAL COMMISSION FOR SCIENCE,TECHNOLOGY & INNOVATION

Ref No: 708653

Date of Issue: 21/September/2026

**RESEARCH LICENSE**

## APPENDIX V: KUREC APPROVAL LETTER

**KABARAK UNIVERSITY RESEARCH ETHICS COMMITTEE**

**Private Bag - 20157**
**KABARAK, KENYA**
**Email: kurec@kabarak.ac.ke**

**Tel: 254-51-343234/5**
**Fax: 254-051-343529**
**www.kabarak.ac.ke**

**OUR REF: KABU01/KUREC/001/35/08/26** **Date: 27th Aug, 2026**

Jackson Kimeu Kyalo
Registration Number: GMB/ON/3856/09/24
Kabarak University

Dear Jackson,

**RE: INFLUENCE OF CHANGE MANAGEMENT PRACTICES ON ORGANIZATIONAL PERFORMANCE AT THE KENYA REVENUE AUTHORITY.**

This is to inform you that ***KUREC*** has reviewed and approved your above research proposal. Your application approval number is ***KUREC-350826.*** The approval period is 27***/08/2026*** – ***27/08/ 2027.***

This approval is subject to compliance with the following requirements:

i. All researchers shall obtain an introduction letter to NACOSTI from the relevant head of institutions (Institute of postgraduate, School dean or Directorate of research)
ii. The researcher shall further obtain a RESEARCH PERMIT from NACOSTI before commencement of data collection & submit a copy of the permit to **KUREC.**
iii. Only approved documents including (informed consents, study instruments, MTA Material Transfer Agreement) will be used
iv. All changes including (amendments, deviations, and violations) are submitted for review and approval by ***KUREC***:
v. Death and life-threatening problems and serious adverse events or unexpected adverse events whether related or unrelated to the study must be reported to ***KUREC*** within 72 hours of notification;
vi. Any changes, anticipated or otherwise that may increase the risk(s) or affected safety or welfare of study participants and others or affect the integrity of the research must be reported to ***KUREC*** within 72 hours;
vii. Clearance for export of biological specimens must be obtained from relevant institutions and submit a copy of the permit to KUREC;
viii. Submission of a request for renewal of approval at least 60 days prior to expiry of the approval period. Attach a comprehensive progress report to support the renewal and;
ix. Submission of an executive summary report within 90 days upon completion of the study to ***KUREC***

Sincerely,

KABARAK UNIVERSITY
INSTITUTIONAL RESEARCH ETHICS COMMITTEE
2[illegible] AUG 2026
APPROVED
P O. PRIVATE BAG - 20157, KABARAK

**Prof. Jackson Kitetu PhD.**
KUREC-Chairman

Cc Vice Chancellor
DVC-Academic & Research
Registrar-Academic & Research
Director-Research Innovation & Outreach
Institute of Post Graduate Studies