International Journal of Computer Applications Technology and Research
Volume 15–Issue 11, 65 – 69, 2026, ISSN: -2319–8656
DOI:10.7753/IJCATR1511.1007

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

Jackson Kimeu Kyalo
School of Business and Economics, Kabarak University
Nakuru, Kenya

Abstract: Public-sector reforms do not automatically translate into improved organizational performance. Their outcomes depend, in part, on how employees are prepared for change, informed about its purpose and implications, involved in implementation, and supported by monitoring and evaluation. This study examined the influence of change management practices on organizational performance at the Kenya Revenue Authority (KRA). Specifically, it assessed change readiness, change communication, change engagement and change evaluation. The study was conducted at KRA Headquarters in Nairobi and adopted a mixed-methods approach. From a target population of 4,000 employees, a sample of 364 was determined; 342 usable questionnaires were returned, representing a 94.0% response rate. The quantitative analysis used descriptive statistics, Pearson correlation and multiple linear regression, while interview responses were analysed thematically. In the combined regression model, the four practices jointly explained 21.0% of the variance in organizational performance ($R^2 = 0.210$; adjusted $R^2 = 0.201$). The model was statistically significant, $F(4, 337) = 22.395$, $p < .001$. Change readiness ($B = 0.293$, $\beta = 0.226$), communication ($B = 0.315$, $\beta = 0.233$), engagement ($B = 0.316$, $\beta = 0.232$) and evaluation ($B = 0.309$, $\beta = 0.232$) each had a positive, statistically significant coefficient ($p < .001$). Descriptive results nevertheless showed only moderate perceptions across the four practices and organizational performance. Interview evidence provided context on the contribution of preparation, formal communication channels, employee participation and feedback-based review, while identifying readiness and implementation challenges. The findings suggest that KRA should manage change as an integrated organizational capability rather than as a sequence of isolated interventions. Because the outcome measure was based on employee perceptions and the design was cross-sectional, the results are interpreted as statistical associations rather than proof of causal effects.

Keywords: change management; change readiness; change communication; employee engagement; change evaluation; organizational performance; public-sector reform; tax administration

1. INTRODUCTION

Public-sector organizations face sustained pressure to improve service quality, operational efficiency, accountability and responsiveness while adapting to technological, regulatory and fiscal change. Revenue authorities experience these pressures acutely: their ability to mobilize domestic revenue and administer tax obligations depends not only on policy and systems, but also on the organizational capacity to implement reforms consistently. In this setting, change management is a strategic capability through which institutional decisions are translated into changed work practices and operational outcomes.

The Kenya Revenue Authority (KRA) occupies a central position in Kenya's domestic revenue administration. Its performance depends on coordinated work across operational, technical and support functions, and on the capacity of employees to adapt to revised procedures, systems, structures and service expectations. Yet the introduction of a new policy, technology or organizational arrangement does not itself establish that the intended benefits have been realized. Poor preparation, inconsistent messages, limited staff involvement and weak follow-through can disrupt implementation and reduce the value of reform.

Change management scholarship emphasizes that successful implementation requires more than formal authorization. Lewin's change framework highlights preparation, movement and stabilization; Kotter's work emphasizes leadership, communication and mobilization; and the ADKAR model focuses on the individual conditions needed to adopt and sustain change (Hiatt, 2006; Lewin, 1951; Appelbaum et al., 2017). The Resource-Based View (RBV) adds a strategic perspective: organizational capabilities, knowledge and human resources can become sources of sustained performance when they are developed and deployed effectively (Barney, 1991). Applied to a revenue authority, these perspectives suggest that readiness, communication, engagement and evaluation are complementary capabilities that support the implementation of institutional change.

Empirical studies have examined different aspects of organizational change, including employee readiness, communication, participation and evaluation. However, evidence from public revenue administration in developing-country settings remains comparatively limited, and studies often examine change practices separately rather than as a combined explanatory framework. There is also a need to assess performance beyond a single financial measure, given that public revenue authorities are accountable for revenue mobilization, taxpayer compliance, service delivery, employee productivity and effective policy implementation.

This study addresses that contextual and analytical gap by examining four change management practices together at KRA. Its contribution is organization-specific evidence on the relative and combined statistical associations between the practices and a multidimensional, employee-perceived measure of organizational performance. The study does not claim to estimate the causal effect of reforms on audited revenue or compliance outcomes; rather, it evaluates how employees' assessments of change practices relate to their assessments of organizational performance.

International Journal of Computer Applications Technology and Research
Volume 15–Issue 11, 65 – 69, 2026, ISSN: -2319–8656
DOI:10.7753/IJCATR1511.1007

1.1 Objective and hypotheses

The general objective was to examine the influence of change management practices on organizational performance at KRA. The specific objectives were to assess the influence of change readiness, change communication, change engagement and change evaluation on organizational performance.

The study tested four null hypotheses: H01, change readiness has no statistically significant influence on organizational performance; H02, change communication has no statistically significant influence; H03, change engagement has no statistically significant influence; and H04, change evaluation has no statistically significant influence.

2. THEORETICAL AND CONCEPTUAL FOUNDATION

2.1 Theoretical foundation

The study drew on four complementary perspectives. Lewin's three-stage model conceptualizes change through unfreezing existing practices, moving to new arrangements and stabilizing the changes (Lewin, 1951). It provides a process explanation for why employees need preparation before implementation and reinforcement after new practices are introduced. Kotter's change framework emphasizes leadership, a shared direction, communication, employee mobilization and anchoring change in organizational practice; Appelbaum et al. (2017) revisit the model and its relevance to organizational change.

The ADKAR model focuses on the individual transition through awareness, desire, knowledge, ability and reinforcement (Hiatt, 2006). It is relevant to readiness and engagement because organizational reforms depend on employees understanding why change is needed, being willing to participate and having the capability to perform differently. The RBV provides the strategic performance lens. Barney (1991) argues that valuable and difficult-to-replicate resources can support sustained advantage. In a public authority, the relevant resources are not market advantages in the conventional firm sense, but institutional knowledge, employee capability, coordination routines, information and the organizational capacity to adapt and deliver public value.

Taken together, these perspectives explain why the four practices are analytically related but conceptually distinct. Readiness concerns preparedness and capability; communication concerns the flow and clarity of information; engagement concerns participation and ownership; and evaluation concerns measurement, learning and corrective action. The RBV helps explain how these practices can become embedded organizational capabilities that support performance over time.

2.2 Research gap and conceptual argument

The empirical gap addressed here is threefold. First, the study focuses on a public revenue authority rather than assuming that findings from private firms transfer unchanged to tax administration. Second, it examines four change practices simultaneously, allowing their unique coefficients to be considered while controlling for the other practices. Third, it uses a multidimensional performance construct covering revenue collection, compliance, taxpayer service, employee efficiency and policy implementation. The conceptual argument is that the practices may be mutually reinforcing: readiness builds capacity, communication aligns understanding, engagement mobilizes operational knowledge and evaluation supports organizational learning.

3. METHODOLOGY

The study was conducted at KRA Headquarters in Nairobi. The target population comprised 4,000 employees across management, technical and non-technical categories. A sample of 364 was determined using Yamane's formula at a 5% margin of error. The final project reports 342 usable questionnaire responses, giving a response rate of 94.0%. The study also used semi-structured interviews to obtain contextual accounts of change implementation. The final project reports 25 interview participants.

The research adopted a mixed-methods approach. Structured questionnaires measured the four independent variables and organizational performance using five-point Likert-scale items. The performance construct covered perceived effects on revenue collection, compliance, taxpayer service delivery, employee efficiency and policy implementation. The instrument was piloted with 36 employees in KRA South Rift Region, who were excluded from the main study. Semi-structured interviews explored employee experiences of preparation, communication, participation, evaluation and implementation challenges.

Quantitative data were analysed using descriptive statistics, Pearson's product-moment correlation and multiple linear regression. Four single-predictor models were estimated, followed by Model 5, which entered all four practices simultaneously. The combined model was specified as $Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$, where Y is organizational performance; X_1 is change readiness; X_2 is change communication; X_3 is change engagement; and X_4 is change evaluation. Interview responses were organized thematically around the four constructs and their perceived relationship with organizational performance.

Ethical safeguards included voluntary participation, informed consent, confidentiality and anonymization of responses. The study was conducted subject to the institutional and national research authorization arrangements described in the project. The quantitative findings are based on employee-reported perceptions and should therefore be interpreted within the limits of a cross-sectional survey.

4. RESULTS AND DISCUSSION

4.1 Response rate and descriptive findings

Of the 364 targeted questionnaires, 342 were usable, representing a 94.0% response rate. Table 1 summarizes the reported construct-level descriptive statistics.

Table 1. Descriptive statistics for the study constructs

Construct	Mean	Standard deviation	Interpretation
Change readiness	3.03	0.507	Moderate
Change communication	3.00	0.484	Moderate
Change engagement	2.98	0.480	Moderate
Change evaluation	3.00	0.493	Moderate
Organizational performance	2.88	0.656	Moderate

International Journal of Computer Applications Technology and Research
Volume 15–Issue 11, 65 – 69, 2026, ISSN: -2319–8656
DOI:10.7753/IJCATR1511.1007

The means indicate moderate rather than strong endorsement of the change practices and performance outcomes. Readiness had the highest mean (3.03), while engagement had the lowest (2.98); the narrow range suggests that respondents viewed the four practices at broadly comparable levels. Organizational performance recorded a mean of 2.88, also indicating moderate perceptions. The result is important: although the regression coefficients are statistically significant, the descriptive evidence does not support a conclusion that change management is already being implemented at a consistently high level.

4.2 Qualitative findings and integration

The interview evidence provides context for the descriptive pattern. For readiness, participants referred to advance information, awareness sessions, orientation, practical training and clarification of new roles. One respondent described preparation through "informing employees early about proposed changes" and providing practical training on new systems and procedures. At the same time, interview responses identified resistance, skills gaps, limited adjustment time, resource constraints and adaptation to new technologies as factors that can weaken readiness.

Communication was described as taking place through official circulars, management briefings, departmental meetings, email, internal platforms, staff forums and supervisors. Participants emphasized that supervisors and departmental heads translate broad announcements into practical guidance. However, delayed information, inconsistent messages and inadequate opportunities for clarification were identified as potential implementation weaknesses.

Engagement was associated with consultation, departmental planning, workshops, team discussions, pilot activities and feedback sessions. Participants linked involvement with ownership and practical problem-solving, while noting that participation should occur before and during implementation rather than after decisions have already been made. Evaluation was described through performance indicators, progress reviews, employee feedback and comparison of actual outcomes with intended objectives. Participants emphasized the value of using feedback to identify implementation gaps and adjust support, procedures and communication.

Taken together, the qualitative findings help interpret the moderate quantitative scores. The practices are present in organizational routines, but their consistency and depth appear to vary. The evidence therefore points less to the absence of change-management mechanisms than to the need to strengthen their reach, timing, integration and use.

4.3 Correlation analysis

Pearson correlation results reported in the project showed positive and statistically significant relationships between each practice and organizational performance: readiness ($r = 0.230$, $p < .001$), communication ($r = 0.223$, $p < .001$), engagement ($r = 0.208$, $p < .001$) and evaluation ($r = 0.250$, $p < .001$). These are modest positive associations. Evaluation had the strongest bivariate correlation, although the differences between the coefficients are not, by themselves, evidence that its relationship is statistically stronger than the others.

4.4 Multiple regression: combined Model 5

Model 5 entered all four change management practices simultaneously and is the principal model for assessing their unique statistical associations with organizational performance. The model summary reported $R = 0.458$, $R^2 = 0.210$ and adjusted $R^2 = 0.201$. Thus, the four predictors jointly accounted for 21.0% of the observed variance in the performance score. The remaining 79.0% was not explained by the model and may reflect other organizational, environmental and measurement factors.

Table 2. Model 5 regression coefficients

Predictor	B	SE	Standardized β	t	p
Constant	-0.820	0.394	—	-2.083	.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

The overall model was statistically significant, $F(4, 337) = 22.395$, $p < .001$. All four predictors retained positive and statistically significant coefficients after controlling for the other practices. The unstandardized coefficients were $B = 0.293$ for readiness, $B = 0.315$ for communication, $B = 0.316$ for engagement and $B = 0.309$ for evaluation. The standardized coefficients were very similar, ranging from $\beta = 0.226$ to $\beta = 0.233$. Communication had the numerically largest standardized coefficient, but the differences are small; the results do not justify ranking one practice as decisively more influential than the others.

The combined equation is $Y = -0.820 + 0.293X_1 + 0.315X_2 + 0.316X_3 + 0.309X_4$. Holding the other predictors constant, a one-unit increase in each practice score is associated with the corresponding increase in the organizational-performance score. Because the study is cross-sectional and based on self-reported perceptions, the coefficients should be interpreted as adjusted associations, not causal effects.

4.5 Hypothesis testing

Hypothesis	Model 5 evidence	Decision
H01: Readiness has no significant influence	$B = 0.293$; $\beta = 0.226$; $p < .001$	Reject H01
H02: Communication has no significant influence	$B = 0.315$; $\beta = 0.233$; $p < .001$	Reject H02
H03: Engagement has no significant influence	$B = 0.316$; $\beta = 0.232$; $p < .001$	Reject H03
H04: Evaluation has no significant influence	$B = 0.309$; $\beta = 0.232$; $p < .001$	Reject H04

All four null hypotheses are rejected at the 5% significance level. The important inference is not that any one practice independently guarantees improved performance, but that each retains a positive

association with perceived performance when the other three are included in the model. This supports the study's integrated conceptual argument.

4.6 Regression diagnostics and reporting qualification

The project reports a Shapiro–Wilk statistic of W = 0.993 (n = 342, p = 0.141), VIF values ranging from 1.002 to 1.012, tolerance values from 0.988 to 0.998, and a Durbin–Watson statistic of 1.878. These results provide no indication of a material normality concern, problematic multicollinearity or substantial first-order autocorrelation under the reported procedures. Standardized residuals ranged from -2.515 to 2.398.

However, the project's post-seminar technical audit confirms that the actual linearity plots and standardized-residual-versus-fitted plots needed to assess homoscedasticity were not available in the working records reviewed. A residual range cannot establish either assumption. Consequently, this paper does not claim that linearity and homoscedasticity have been demonstrated. The plots must be generated from the original 342-case dataset and reviewed before this manuscript is treated as ready for publication. No diagnostic statistic or plot has been fabricated.

4.7 Discussion and contribution

The findings are consistent with the proposition that organizational change is supported by a combination of employee capability, communication, participation and feedback-based learning. The positive readiness coefficient is consistent with the importance of shared understanding and confidence in the ability to implement change (Weiner, 2009). The communication result aligns with evidence that change in public organizations requires clear explanations and coordination across organizational units (Kuipers et al., 2014). The engagement result reinforces the role of employee participation in generating ownership and surfacing operational knowledge. The evaluation result highlights the contribution of monitoring and feedback to organizational learning and adjustment.

The study's contribution is contextual and integrative. It provides evidence from a national revenue authority that the four practices have positive, statistically significant associations with a multidimensional employee-perceived performance measure when considered simultaneously. It also demonstrates that statistical significance coexists with moderate descriptive ratings, a distinction that matters for managerial interpretation: the presence of a significant relationship does not mean the practices are operating optimally.

An important qualification concerns measurement. The project's instrument includes some overlapping items across readiness, communication and engagement, particularly around policy communication, employee input and feedback. In addition, some performance items ask respondents whether change practices improve revenue collection, compliance and service delivery. This creates a risk of construct overlap and common-method inflation. The study's findings should therefore be read as evidence of relationships among employee perceptions, not as independent verification of actual revenue, compliance or service-delivery improvements.

5. CONCLUSION AND MANAGERIAL IMPLICATIONS

The study found that change readiness, communication, engagement and evaluation each had a positive and statistically significant association with organizational performance at KRA in the combined regression model. Together, the four practices explained 21.0% of the variance in the performance score. The results support an integrated approach to change management, while the moderate descriptive scores indicate scope to improve how consistently the practices are implemented.

For KRA, the practical implication is to connect change preparation, communication, employee involvement and evaluation within a single implementation cycle. Before introducing a major change, management should assess workforce readiness, skills and resource requirements. During implementation, employees should receive timely, consistent information through channels appropriate to different staff groups, with clear routes for questions and feedback. Employees affected by change should be involved early through consultation, working groups and pilot implementation. Each initiative should also have defined indicators, review milestones, documented lessons and assigned responsibility for corrective action.

Evaluation should be treated as a continuous management function rather than a post-implementation compliance exercise. Results should be reviewed against the intended operational outcomes, including service efficiency, compliance, productivity and policy implementation. Where feasible, future evaluations should combine employee perceptions with administrative indicators such as turnaround times, service-level performance, compliance measures and verified revenue outcomes.

5.1 Limitations and further research

Three limitations qualify the conclusions. First, the cross-sectional design does not establish temporal order or causality. Second, the dependent variable was measured through employee perceptions rather than linked directly to independently verified administrative performance data. Third, overlap among some questionnaire items may weaken construct separation and increase common-method bias. The model also leaves a substantial proportion of performance variance unexplained. Future studies should use longitudinal designs, independent administrative indicators, improved construct-validity testing and samples across additional KRA regions or comparable public institutions. Further research could also test leadership support, organizational culture, digital capability and resource availability as additional explanatory or moderating factors.

ACKNOWLEDGMENTS

The author acknowledges Kabarak University, the Kenya Revenue Authority, the research supervisors and all employees who participated in the study.

REFERENCES

1. Appelbaum, S. H., Habashy, S., Malo, J.-L., & Shafiq, H. (2017). Back to the future: Revisiting Kotter's change model. Journal of Management Development, 36(8), 1040–1058.
2. Barney, J. B. (1991). Firm resources and sustained competitive advantage. Journal of Management, 17(1), 99–120. https://doi.org/10.1177/014920639101700108
3. Hayes, J. (2018). The theory and practice of change management (5th ed.). Palgrave Macmillan.
4. Hiatt, J. (2006). ADKAR: A model for change in business, government and our community. Prosci Learning Center Publications.
5. Kuipers, B. S., Higgs, M., Kickert, W., Tummers, L., Grandia, J., & Van der Voet, J. (2014). The management

of change in public organizations: A literature review. Public Administration, 92(1), 1–20.
6. Lewin, K. (1951). Field theory in social science: Selected theoretical papers. Harper & Row.
7. Weiner, B. J. (2009). A theory of organizational readiness for change. Implementation Science, 4, Article 67. https://doi.org/10.1186/1748-5908-4-67