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Determinants of Strategy Implementation in State Corporations in Kenya: A Case Study of Kenya Revenue Authority

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Abstract:
The purpose of this research was to establish the determinants of strategy implementation of state corporations in Kenya with a case study of the Kenya Revenue Authority. Specifically, the research focused on four objectives: To determine the effect of strategic planning on strategy implementation in state corporations of Kenya including, to determine the effect of strategic planning on strategy implementation in state corporations of Kenya, to examine the effect of employee training on strategy implementation in state corporations of Kenya, to assess the effect of adequate resource allocation on strategy implementation in state corporations of Kenya, and finally to establish the effect of quality management on strategy implementation in state corporations of Kenya. The specific objective was to examine strategic planning; to examine training; to examine resource allocation, quality management and stakeholder involvement. Stratified random sampling method was used. The study targeted 340 employees of KRA. The sample size for the study was 102 which represented 30% of targeted employees working at KRA. A modified Likert scale questionnaire was developed divided into five parts. A pilot study was carried out to refine the instrument. The quality and consistency of the survey was assessed using Cronbach's alpha. Data analysis was performed using Statistical Package for Social Science (SPSS Version 22) for Windows. Analysis was done using frequency counts, percentages, means and standard deviation, regression, correlation and the information generated was presented in form of graphs, charts and tables. From the study, the male were the majority respondents with majority having worked for between 6 – 9 years. Majority of respondents were in management level and had bachelor's degree and post-graduate degree. Respondents agreed that there was a strategic plan and there were experiencing some challenges in implementation of the strategic plan. To establish the relationship between the independent variables and the dependent variable the study conducted correlation analysis which involved coefficient of correlation and coefficient of determination. According to the findings, it was clear that there was a positive correlation between strategic planning and determinants of effective strategy implementation shown by a correlation figure of 0.402; employee training and determinants of effective strategy implementation shown by a correlation figure of 0.237; resource allocation and determinants of effective strategy implementation shown by a correlation figure of 0.203; quality management and determinants of effective strategy implementation shown by a correlation figure of 0.011 and stakeholder involvement and determinants of effective strategy implementation shown by a correlation figure of 0.753. This showed that there was a strong positive correlation between the dependent variable and independent variable. Coefficient of determination explains the extent to which changes in the dependent variable can be explained by the change in the independent variables or the percentage of variation in the dependent variable that is explained by all independent variables. From the findings this meant that 62.7% of determinants of effective strategy implementation was attributed to combination of the five independent factors investigated in this study. The overall effect of the analyzed factors was very high as indicated by the coefficient of determination. The overall P-value of 0.00 which is less than 0.05 (5%) is an indication of relevance of the studied variables, significant at the calculated 95% level of significance. This implied that the studied independent variables namely strategic planning, employee training, resource allocation, quality management and stakeholder's involvement have significant influence on effective strategic implementation on KRA.

1. Introduction

This chapter provides an overview of strategy implementation. The background information covers firm performance, strategy implementation and State Corporations in Kenya. The section also describes the statement of the problem, identifies dependent and independent variables, general and specific objectives and the research questions. The significance, scope and limitations of the study are also provided.

1.1. Background of the Study

World over innovative and unique strategy formulation is argued to be critical to firm success. However, some scholars also argue that ensuring that such a strategy works is equally as important. Indeed, good strategic management is a function of people actively considering strategy as they make day-to-day decisions in an ever-changing world. There are considerable studies on strategy which concede that between 50% and 80% of strategy implementation efforts fail (Jonk & Ungerath, 2013). (Bell, Dean, & Gottschalk, 2014), argued that strategy execution is commonly the most complicated and time-consuming part of strategic management, while strategy formulation is primarily an intellectual and creative act involving analysis and synthesis. It is therefore important to study the properties of effective strategy implementation. (Cater & Pucko, 2013), proposed that the implementation of strategies was a key driver of the emergence of strategic management in late 20th century. (Rajasekar, 2014), investigated whether organizations were looking for great strategy or great strategy implementation. His analysis of Asian firms showed that, the firms competed successfully by focusing on the implementation of strategies instead of attempting to develop unique strategies.

Globally, strategy implementation has slowly taken into account functional areas such as accounting, marketing, human resource management, or information management (for instance,(Naranjo-Gil & Hartmann, 2014).

The next trend is the continuing emphasis on the well-accepted factors of strategy implementation such as structure, culture or organizational processes. For instance, the work of Olson, Slater, Tomas, and Hult, (2014) reiterates the significance of organizational structure and processes in strategy implementation. The third trend noted is of reporting studies in specific socio-economic contexts such as those in specific countries (e.g. China as Wu, Chou, and Wu, (2014)) or developing economies (e.g. Latin American as in Brines, Mena, & Molina,(2014)).

In Kenya research has shown that strategy execution is one aspect that has influenced performance among firms. According to a study by Awino, Kiliko, & Atandi, (2013), on selected strategy variables influencing performance in large manufacturing firms there is evidence that strategy competency model provides an environment where core competencies, strategy and strategy implementation process, core capabilities can be linked effectively within the value chain to enhance corporate performance. The joint effect of core competencies, core capabilities, strategy and implementation has influenced firms' performance by creating synergy in most of the large manufacturing organizations surveyed in the private sector in Kenya.

1.1.1. Strategy Implementation

Implementation is a key stage of the strategy process, but one which has been relatively neglected Dobni & Luffman, (2015). Strategy implementation is the amplification and understanding of a new strategy within an organization Mintzberg, (2014). Such an explanation involves the development of new structures, processes and another organizational alignments Galbraith & Kazanjian, (2014). Despite this, it is generally perceived as a highly significant determinant of performance. Noble, (2014) argues that well formulated strategies only produce superior performance for the firm when they are successfully implemented. There seems to be widespread agreement in literature regarding the nature of strategic planning, which includes strategy implementation. It includes presentations of various models showing the organizational characteristics suggested as significant factors for effective strategy implementation Guffey, (2013).

Strategic planning is also portrayed as a lively process by which companies identify future opportunities Reed, (2014). Additionally, the existence of a strategy is an essential condition or precondition for strategy implementation. Implementation is focused by nature and by definition. It cannot be directionless. It is a process defined the realization of a strategy. Thus, to implement a strategy, there must be a strategy. The strategy may be more or less well-formed, more or less in the process of formation, or even emergent (Mintzberg, (2014). Unless it is suitably formed to represent a direction or goal, there is nothing to implement; and organizational members will be unable to work towards its realization.

Strategic management is the set of managerial decision and action that determines the long-run performance of a corporation. It includes environmental scanning (both external and internal), strategy formulation (strategic or long range planning), strategy implementation, and evaluation and control. The study of strategic management therefore emphasizes the monitoring and evaluating of external opportunities and threats in lights of a corporation's strengths and weaknesses. Strategic management is the direct organizational application of the concepts of business strategies that have been developed in the academic realm. That is, strategic management entails that analysis of internal and external environments of the firm to minimize the utilization of resources in relation to objectives (Noe *et al*., 2006).

The major importance of strategic management is that it gives organizations a framework to develop abilities for anticipating and coping with change. It also helps develop this ability to deal with uncertain futures by defining a procedure for accomplishing goals. Strategic management has now evolved to the point that its primary value is to help the organization operate successfully in dynamic and complex environment. To be competitive in dynamic environment, corporations have to become less bureaucratic and more flexible. In stable environments such as those that have existed in the past, a competitive strategy simply involved defining a competitive position and then defending it. Because it takes less and less time for one product or technology to replace another, companies are finding that there is no such thing as competitive advantage (Pearce & Robison, 2014).

1.1.2. Determinants of Strategy Implementation

Mead (2008) identified three characteristics of strategic planning as follows: strategic planning which is the managements conscious decision to make a radical change, the organization has a specific objective, which it can no longer achieve by the old strategy. This implies that a new strategy becomes necessary and the organization formulates a new goal, which can only be achieved by a new strategy. The product of the strategic planning process is a strategic plan.

According to Simba, Mwirigi, & Namusonge, (2014), a strategic plan is built on a thorough analysis of the organization's existing structure, governance, staff, program or service mix, collaborations, and resources (financial, human, technical, and material).Cater & Pucko, (2013), asserts that while a well-formulated strategy, a strong and effective pool of skills, and human capital are extremely important resources for strategy success, poor leadership is one of the main obstacles in successful strategy implementation. Lorange, (2013) argued that the chief executive officer (CEO) and top management must emphasize the various interfaces within the organization.(Schaap, 2014) researching on the Casino Industry found out that failure to communicate the vision and strategic objectives to employee's means that the strategy makers are not giving information for everybody to understand what they are supposed to do. New objectives are outlined but not communicated throughout the organization as to how the new objectives are meant to be realized. Poor communication among team members is responsible for poor decisions at the implementation stage. Expectations and opinions are not shared openly, thoroughly and effective. Therefore, need for effective leadership outweighs other factors.

Beer & Eisensat, (2012) addressed leadership from a different perspective; they suggested that in the absence of effective leadership, conflicting priorities will result in poor coordination because employees will suspect that top management prefers to avoid potentially threatening and embarrassing circumstances. (Schaap, 2014) stated that top management and leadership behaviour affect the success of implementation of the strategy. Manager's inadequate understanding of company strategies and future outlook, as well as inadequate attention and support towards the implementing of business strategies hinder the successful implementation of strategies.

1.1.3. State Corporations in Kenya

The State Corporations Act chapter 446 of the Laws of Kenya has three definitions of State Corporations. It defines a state corporation as a body corporate established by or under an Act of Parliament or other written law. State corporations were first established through an act of parliament Act No.11 of 1986 and later provisions were made for control and regulation in subsequent Acts (Act No.2 of 2002, Act No. 12 of 2003 and Act No.3 of 2005). The main aim of establishing these corporations was to improve service delivery to the public, to ensure effective use of the country's resources and to improve the economic state of the nation.

Following expiry of the Economic Recovery Strategy for Wealth and Employment Creation (ERSWEC) 2003-2007, Kenya embarked on implementation of a long term strategy, Vision 2030. On basis of Vision 2030 and its First Medium Term plan for the period 2008 - 2020 the Government focused on four priority areas including, Restoring the economy to a higher broad-based long term growth path with expanded opportunities for all Kenyans; Creating employment opportunities for the youth for a more stable and cohesive society; Reducing poverty and inequality through accelerated regional development; and Deepening human capital development efforts to increase productivity and prosperity.

To support the pursuit of these goals, privatization sought to improve the efficiency and competitiveness of Kenya's productive resources by subjecting more of Kenya's production to market forces, mobilizing investment resources for rehabilitation, expanding and modernizing key infrastructure facilities, developing the capital markets and supporting the budget through proceeds and increased taxes. Government is also expected to earn increased dividends from its remaining shareholding as a result of improved performance. Most of the functions were given to state corporations. The specific objectives of state corporations are to improve service delivery to the public by ensuring that top-level managers were accountable for results; improve efficiency levels and ensure that public resources were focused on attainment of the key national policy priorities of the government; and institutionalize performance oriented culture in the public service; measure and evaluate performance among others.

According to Akaranga, (2013), all government ministries and State Corporations in Kenya have formally implemented performance contracts, and this has improved income over expenditure as well as service delivery in the State Corporations and government ministries. State Corporations have become a strong entity in Kenya and very useful engines to promote development despite the myriad problems they face. This is evidenced in the report on evaluation of the performance of public agencies for the financial year 2010/2011, which was conducted in184 state corporations (GoK, 2012). Although performance contracting was one of the strategies to enable state corporations improve performance, very few have met the performance contracting expectations, this meaning that very few are actually implementing its strategies. The persistent decline in the performance of Kenya Petroleum Refineries Limited, Mumias Sugar Company and most recently Kenya Airways is a proof of the need for research on determinants of effective strategy implementation.

1.2. Statement of the Problem

The public sector is becoming highly competitive and has a very dynamic market. This makes the state corporation to continually create, implement, assess and improve on strategies so as to remain relevant and competitive in this market. Although, many state corporation have been implementing strategies in their respective organizations and re-organizing their business processes Rajagopal, (2014), it is important to note that more than 70 per cent of standard package implementation projects fail Milis & Mercken, (2014). An Economist survey found that a discouraging 57percent of firms were unsuccessful at executing strategy initiatives over the past three years, according to a survey of 276 senior operating executives in 2004 Allios, (2014). In the Whitepaper of Strategy Implementation of Chinese Corporations in 2006, 83 percent of the surveyed companies failed to implement their strategy smoothly, and only 17 percent felt that they had a consistent strategy implementation process.

It is thus obvious that strategy implementation is a key challenge for today's organizations.

There are many (soft, hard and mixed) factors that influence the success of strategy implementation, ranging from the people who communicate or implement the strategy to the systems or mechanisms in place for co-ordination and control. How can we better understand these issues and their importance for successful strategy implementation? This study responded to this question by

analyzing existing factors that influence strategy implementation in State Corporation in Kenya. Despite these problems in implementation, there is scanty local research on this important sector of strategy implementation to shed light on the best way to carry out the implementation process. A study by Gworo, (2012) determined the challenges of the implementation of growth strategies at Equity Bank Kenya Ltd. The challenges established included resistance on the part of the staffto accept the new strategy, political and cultural challenges. Gakenia, (2014) investigated strategy implementation in Kenya Commercial Bank. The study found that strategy implementation process at KCB follows the basic requirements for a successful strategy implementation.
Amollo,(2012) studied the challenges of strategy implementation at the Parliamentary Service
Commission of Kenya and found that the organization encountered slow procurement procedures due to among others, bureaucracy in administration. Chege, (2012) evaluated the challenges of strategy implementation for firms in the petroleum industry in Kenya and found out that strategy implementation challenges in the petroleum Industry in Kenya has a relationship to global oil industry factors. The numerous studies on strategy implementation have however not focused onthe public sector in Kenya.This represents a gap in public sector. It is against this background that this study was proposed so as to critically evaluate the determinants if effective strategy implementation in state corporations in Kenya.

1.3. Objectives of the Study

The main objective of the study was to establish determinants of effective strategy implementation in State Corporations of Kenya, a case of KRA. The specific objectives were:

i. To determine the effect of strategic planning on effective strategy implementation.
ii. To examine effect of employee training on effective strategy implementation.
iii. To assess the effect of adequate resource allocation on effective strategy implementation.
iv. To establish the effect of quality management on effective strategy implementation.
v. To evaluate the effect of stakeholder involvement effective strategy implementation.

1.4. Research Question

i. What is the effect of strategic planning on strategy implementation?
ii. How does employee training influence strategy implementation?
iii. What is the effect of adequate resource allocation on strategy implementation?
iv. What is the effect of quality management on strategy implementation?
v. How does stakeholder involvement affect strategy implementation?

1.5. Justification of the Study

This study will be of use to the following:

1.5.1. The Kenya Revenue Authority

The research will enable the management and staff of KRA to see the need to adequately implement the set strategies effectively to achieve optimal performance

1.5.2. Government

The information from this research will be beneficial to state corporations who are constantly under pressure from international bodies, donors and the citizens to perform and achieve the set targets. This will help them not only make very good strategic plans but also execute them.

1.5.3. Policy Makers

They will infer from this study in their quest to enact favorable policies and guidelines to enhance growth of revenue in Kenya.

1.5.4. Other Researchers

The research will become a benchmark for further studies to be conducted on strategy implementation in state corporations.

1.6. Scope of the Study

This research was carried out at the Kenya Revenue Authority in Nairobi County, between September 2015 and October 2015 targeting all staff. The researcher studied the strategic planning, staff training, resource allocation, stakeholder involvement and management; and how these variables influenced strategy implementation at KRA.

2. Literature Review

2.1. Introduction

Reviewing the existing literature around the topic of research interest is vitally important because it helps in understanding not only the body of knowledge that relates to the research topic but also in developing an argument about the relevance of the research (Bryman and Bell, 2015). This chapter will systematically review the related literature to guide the reader in understanding what has already been done by other researchers in as far as is concerned; what concepts and theories are relevant in this area of research.

2.2. Theoretical Review

Theories are formulated to explain, predict, and understand phenomena and, in many cases to challenge and extend existing knowledge within the limits of the critical bounding assumptions. The theoretical framework introduces and describes the theory which explains why the research problem under study exists. A theoretical framework consists of concepts, together with their definitions, and existing theory/theories that are used for the particular study (Sekaran, 2015).

2.2.1. McKinsey 7s Model

The McKinsey model theorizes that strategy implementation as interplay of 7 factors which managers need to take into account to enhance effective strategy implementation. These include; strategy, structure, system, shared values, style, staff and skills. Strategy is a set of actions that you start with and must maintain. Structure is the way people and tasks/work are organized, systems are the processes and information flows that link the organization together, style is the way managers behave, staff implies the human resources part of the organization and the way an organization develops managers (i.e. both current and future), shared values are the beliefs and culture inherent in that organization which are articulated in the vision and mission, that shapes the destiny of the organization while skills are the dominant attributes or capabilities that exist in the organization. All these are all interdependent, so if one fails to pay proper attention to one of them, it can bring the others crashing down around you.

Therefore, in order to implement a strategy effectively, implementers need to ask themselves a number of questions related to each of the 7 factors; Values – What are the core values and how do we communicate them? Strategy – What do we want to achieve? Structure – How is the organization structured and how does it communicate? Systems – How do systems and processes help us to keep on track? Style – How participative and effective is our leadership? Staff – Do we have the right people in the right place? Skills – What skills do we have and where are the gaps?

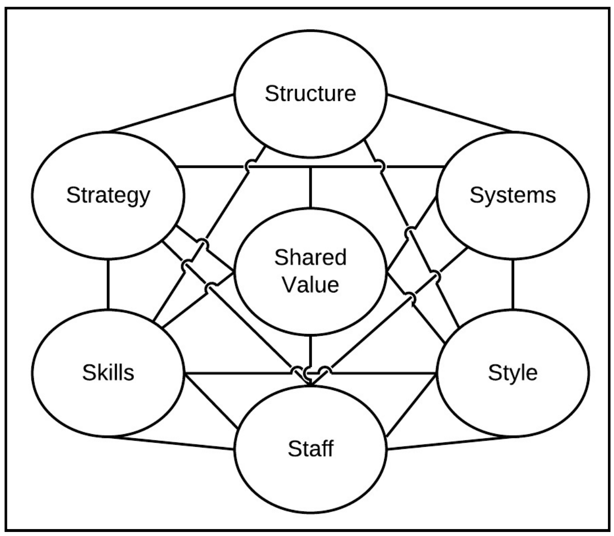

Figure 1: The 7s McKinsey model

Source: Adopted from (Waterman, Robert, Peter, Thomas, Julien, & Phillips, 2013)

2.2.2. The Resource-Based View Theory

As developed by Wernerfelt, (2013), the Resource Based View theory views competitiveness as a product of innovatively delivering superior value to customers. According to this theory, resources are inputs into a firm's production process and can be classified into three categories as; physical capital, human capital and organizational capital (Currie, 2009). A capability is a capacity for a set of resources to perform a stretch task of an activity. Each organization is a collection of unique resources and capabilities that provides the basis for its strategy and the primary source of its returns. In the 21st-century hyper-competitive landscape, a firm is a collection of evolving capabilities that are managed dynamically in pursuit of above-average returns. Thus, differences in firm's performances across time are driven primarily by their unique resources and capabilities rather than by an industry's structural characteristics (Currie, 2009).

Managing strategically according to RBV involves developing and exploiting a firm’s unique resources and capabilities and continually maintaining and strengthening those resources. The theory asserts that it is advantageous for a firm to pursue a strategy that is not currently being implemented by any other competing firm. Such resources must be either rare or hard to imitate or not easily substitutable. In this study, we therefore apply the Resource Based View theory to explain the influence of the management commitment to strategy implementation at the Kenya Revenue Authority.

2.2.3. Stakeholder Theory

According to the Stakeholder theory, every legitimate person or group participating in the activities of a firm or organization, do so to obtain benefits, and that the priority of the interests of all legitimate stakeholders is not self-evident (Donaldson & Preston, 2005). They further argue that, although Stakeholder Theory is descriptive and instrumental, it is fundamentally more normative.

Stakeholders are defined by their interests and all stakeholder interests are considered to be intrinsically valuable. The stakeholder Theory informs the basis upon which attitudes, structures, and practices require simultaneous attention by all legitimate stakeholders.

The theory highlights interests of different groups and argues on the possibility of favouring one group's interest over that of other Jones & Wicks, (2014). Donald & Preston, (2014) point out those managers are responsible to deploy their wise decisions and best efforts in obtaining benefits for all stakeholders. This theory focuses on managerial or strategic decision-making and suggests that the interests of all stakeholders have intrinsic value, and no sets of interests are assumed to dominate others (Clarkson, (2015); Abdullah & Valentine, (2009). This theory is therefore relevant to the study as it showed how different stakeholders are important in parastatals as the management board ensures safeguard of all the stakeholders through implementation of strong corporate governance in a bid to effectively manage an enterprise risk.

2.2.4. Management Theory

In 1960, the Maslovian needs hierarchy was expanded by Douglas McGregor into the interface of management and motivation Dunford, (2012). In his work, labelled Theory X and Theory Y, McGregor argues that two approaches dominate managers' attitude toward their employees. They either believe that employees inherently dislike work and thus should be coerced into performing it (Theory X), or they assume that employees grasp work as a natural part of life and thus can enjoy it and even seek for responsibility (Theory Y) (Robbins/Judge, 2008). Critics such as Watson (2014) do not believe that McGregor's work holds water and consider it to be "grandiose claims and vast generalisations. Though Watson does think that managers can find in this theory a useful service if they begin to think how to motivate employees.

Loyal to his Theory Y concept, McGregor recommended that managers promote employee participation in decision-making such as strategic implementation, provision responsibility, create challenging jobs, and maintain good interpersonal relationships in the group (Robbins/Judge, 2008,). According to Bruce and Pepitone (2008), Theory Y also implies that "recognition and self-fulfilment are as important as money. Meaningful work and Work-Life-Balance are another outcome of Theory Y (Behn, 2015). Mc Gregor's theory Y is linked to the questions in the questionnaire that are concerned about training.

2.3. Conceptual Framework

Mugenda & Mugenda, (2008) defines conceptual framework as a concise description of phenomenon under study accompanied by a graphical or visual depiction of the major variables of the study. According to Young, (2009), conceptual framework is a diagrammatical representation that shows the relationship between dependent variable and independent variables. A conceptual framework shows the relationship between independent and dependent variable. In this study, the dependent variable is determinants of effective strategy implementation in State Corporation while the independent variables are strategic planning, employee training, resource allocation, quality management and stakeholder's involvement.

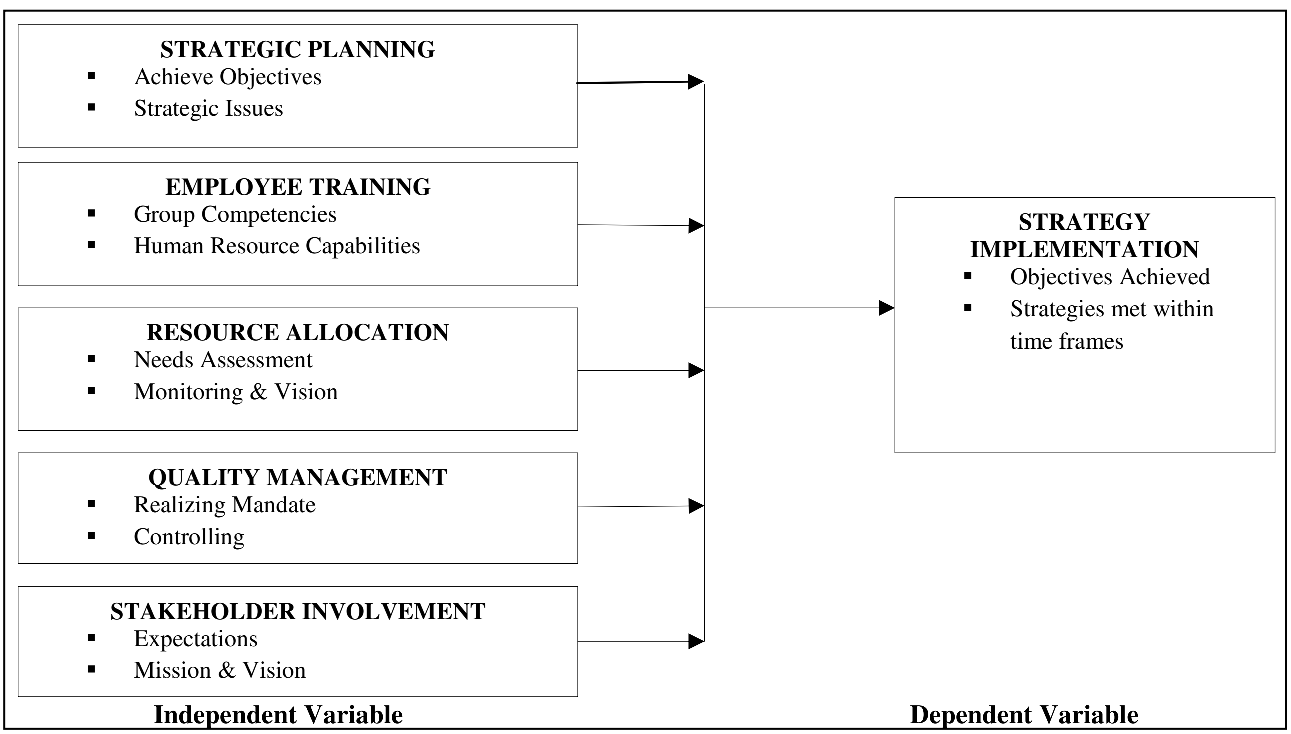

Figure 2: Conceptual Framework

2.3.1. Strategic Planning

Literature suggests that planning is a good management practice, and may be beneficial to business (Gibson et al 2002). According to Montana &Charnov, (2008), planning is choosing a destination, evaluating alternative routes and deciding the specific course. This enables managers to think through the issues and problems and design alternatives to address the issues and overcome the problems. In agreeing with the above definition, Rue, Byars& Ibrahim (2013), see planning as a process of deciding what objectives to pursue during a future time period and what to do to achieve those objectives. Therefore, the age-old saying, 'if you don't know where you are going, any road will get you there," sums it up. Lerner and Almor (2002) contend that planning lays the groundwork for developing the strategic capabilities needed for high performance. According to Berman, Gordon and Sussman (2014) "firms that plan produce better financial results than firms that do not plan". (Bracker, Keats, & Pearson, 2013) further found that firms that undertook strategic planning performed better financially.

Strategic planning has been studied by various scholars including ((Bracker, Keats, & Pearson, 2013);Brush and Bird, 2011; (Mintzberg, 2014)). (Johnson & Scholes, 2011), define strategy as the direction and scope of an organization over the long term, which achieves advantage in a changing environment through its configuration of resources and competences with the aim of fulfilling stakeholder expectations. This therefore implies that a strategy is interested in the future of the organization as stipulated in its vision.

According to Johnson and Scholes (2009), a strategy can be viewed from different perspectives; strategy as design, as experience, ideas or as discourse. Strategic issues in organizations are best seen from a variety of perspectives as suggested by the four strategy lenses. A design lens sees strategy in logical analytical ways. An experience lens sees the strategy as the product of individual experience and organizational culture. The ideas lens sees strategy as emerging from ideas within and around an organization. The discourse lens highlights the role of strategy language in shaping understandings within organizations and points to the importance of being able to talk this language effectively. The process of strategy formulation is called strategic planning.

It's a top management function, which is concerned with making decisions with regard to the determination of the organizations‟ mission, vision, philosophy, objectives, strategies and functional policies. Mead identified three characteristics of strategic planning as follows, strategic planning is deliberate in that management takes a conscious decision to make a radical change, the organization has a specific objective, which it can no longer achieve by the old strategy such that a new strategy becomes necessary and the organization formulates a new goal, which can only be achieved by a new strategy (Mead, 1998). The product of the strategic planning process is a strategic plan.

According to Simba, Mwirigi, & Namusonge, (2014), a strategic plan is built on a thorough analysis of the organization's existing structure, governance, staff, program or service mix, collaborations, and resources (financial, human, technical, and material). A well-developed strategic plan serves as a blueprint for making these changes because it describes the following; A vision for the future, Strengths and weaknesses of the organization, the nature of the changes contemplated for future sustainable growth and development, the sequence of these changes, those who are responsible for guiding change, the resources required, whether they currently exist within the organization or must be generated from external sources. They further argue that strategic plans must also be systematically reviewed and revised so that they remain topical, relevant, and "cutting edge. The whole organization must embrace the plan so that the "daily decisions are then made on the basis of this plan, which must be both practical – based upon your organization's mission – and flexible, to allow for rapid change.

2.3.2. Employee Training

Higgins (2005) refers to staff as the number and types of employees with what types of individual and group competencies the firm needs to meet its strategic purposes. He defines the category of skills as 'resources'. He argues that the extent to which the organization has adequate resources to achieve its strategy – people (staff), technology and money – are the three most critical. Resources may include funding for divisions such as Research & Development (R & D), or technology such as software, or systems such as those for knowledge management and organizational learning. The other major concern is the extent to which the organization leverages its resources. Tim et al (2008) insist that human capital development represents the planned opportunity that is provided for training, education directed and planned experiences, and guided growth. Zigon (2002) saw training as the overall process whereby an individual's behavior is modified to conform to a pre-defined and specific pattern. Training is also a process or procedure through which skills, talents, and knowledge of employees are enhanced (Industrial Training Fund, 2006).

Oribabor (2010) submitted that training and development aim at developing competences such as technical, human, conceptual and managerial for the furtherance of individual and organization growth, Isyaku (2011) also postulated that the process of training and development is a continuous one. Misko (2008) notes that where learning becomes integrated into workplace practices, organizations are more likely to be innovative, extend learning and reward employees.

Research suggests that investment in training can be justified by the contribution it makes to improved individual and organizational performance (Bartel, 2010). Al Emadi*et al* (2012) examine the perceptions of senior staff in the Qatari petrochemical industry on the perceived benefits of training participation and its impact on organizational commitment. They found a positive relationship between perceived training benefits and both affective and continuance commitment.

Mbaka & Mugambi, (2014), Human Resource capabilities (executors) play a very critical role in strategy implementation. Executors are comprised of top management, middle management, lower management. Effectiveness of strategy implementation is, at least in part, affected by the quality of people involved in the process Govindarajan, (2014). Here, quality refers to skills, attitudes, capabilities, experiences and other characteristics of people required by a specific task or position Peng &Litteljohn (2011). The Human Resource capabilities or the people working in an organization are the key to achieve effective implementation of the strategy. Knowledgeable, dependable and versatile employees have the ability to overcome the obstacles to change and can meet performance goals even when other resources are scarce. If all other elements are present, but the workforce does not meet these criteria, then achieving the implementation of the strategy may be nearly impossible. Echoing the same fact, Viseras, Baines and Sweeney (2005) indicated that strategy implementation success depends crucially on the human or people side of project management and less on organization and systems related factors.

2.3.3. Resource Allocation

The existence of a very good plan does not automatically guarantee success of an organization. Plans therefore needs to be executed for them to be meaningful to the organization and produce results. In the words of Peter Drucker, "The best plan is only a plan, that is, good intentions, unless it degenerates into work. The distinction that marks a plan capable of producing results is the commitment of key people to work on specific tasks. The test of a plan is whether management actually commits resources to actions which will produce results in the future. Unless such a commitment is made, there are only promises and hopes, but no plan". Drucker, (2009). Kirui(2013), carried out a study on the factors influencing implementation of strategic plans in local authorities in Migori County. 5 local authorities with 180 population of employees took part in the study in which 90 employees were the respondents. The study found that almost uniformly, 84% of the authorities allocated less than 10% of their revenues on strategy implementation process.

Hrebiniak (2008) conducted a study in which he talked to hundreds of managers with responsibility for strategy execution. From these discussions, he identified twelve execution challenges in the strategy execution process. He then completed two surveys of 400 managers in order to rank problems according to their importance in strategy execution. He noted the following problems; Inability to manage change effectively or to overcome internal resistance to change, Trying to execute a strategy that conflicts with the existing power structure, Poor or inadequate information sharing between individuals or business units responsible for strategy execution, Unclear communication of responsibility and/or accountability for execution decisions and actions, Poor or vague strategy, Lack of feelings of 'ownership' of a strategy or execution plans among key employees, Not having guidelines or a model to guide strategy, Lack of understanding of the role of the organizational structure and design in the execution process, Inability to generate 'buy-in' or agreement in critical execution steps or actions.

Lack of incentives or inappropriate incentives to support execution objectives, Lack of upper-management support, Insufficient financial resources. Hrebiniak's work showed that 'lack of upper management support' and 'insufficient financial resources' were not considered to be important hurdles in the process of strategy execution. His explanation of this outcome is that managers do think that top management support and adequate financial resources are critical, but that these were developed in the planning process and become 'givens' in the execution process (Hrebiniak, 2008).

A study conducted by Chimanzi and Morgan's (2013) also found out that allocating adequate funds and managing the budgets to deliver the company's strategic initiatives is fundamental for the success of any strategy. It is therefore recommended that the strategic initiatives be allocated specific budget alongside capital and operating budgets. This protects strategic expenditure from being re-allocated to short term requirements whilst subjecting strategic initiatives to a rigorous review.

2.3.4. Quality Management

Many researchers on the subject of management have over-emphasized the need for strategic management to enabling a firm realize its mandate. According to Mintzberg, (2014), the essential process and idea in strategic management is that firms may start with a clear intended strategy, such as a strategic plan or vision. However, managing the implementation of an intended strategy is a challenge. In the process of enacting it, some aspects of it might fall away and/or not be accomplished (unrealized strategy). Other aspects may be realized as planned (deliberate), and there may also be some unexpected occurrences (emergent), i.e. surprises, that play a part in what the realized strategy is. The strategy that actually gets realized thus tends to be a mix of deliberate and emergent strategies.

2.3.5. Stakeholder Involvement

Many researchers on the subject of management have over-emphasized the need for strategic management to enabling a firm realize its mandate. According to Mintzberg (2014), the essential process and idea in strategic management is that firms may start with a clear intended strategy, such as a strategic plan or vision. However, managing the implementation of an intended strategy is a challenge. In the process of enacting it, some aspects of it might fall away and/or not be accomplished (unrealized strategy).

Other aspects may be realized as planned (deliberate), and there may also be some unexpected occurrences (emergent), i.e. surprises, that play a part in what the realized strategy is. The strategy that actually gets realized thus tends to be a mix of deliberate and emergent strategies. In a study involving 172 Slovenian companies, Cater& Pucko, (2013) demonstrated that managers mostly rely on planning and organizing activities when implementing strategies, while the biggest obstacle to strategy implementation and execution is poor leadership.

According to Cater & Pucko, (2013), while a well-formulated strategy, a strong and effective pool of skills, and human capital are extremely important resources for strategy success, poor leadership is one of the main obstacles in successful strategy implementation. Lorange, (2013) argued that the chief executive officer (CEO) and top management must emphasize the various interfaces within the organization. One key challenge in successful strategy implementation is ensuring employees' buy-in and directing their capabilities and business understanding toward the new strategy. Therefore, the need for effective leadership outweighs any other factor. Beer & Eisensat, (2012) addressed this issue from a different perspective; they suggested that in the absence of effective leadership, conflicting priorities will result in poor coordination because employees will suspect that top management prefers to avoid potentially threatening and embarrassing circumstances.

Coordination of activities, streamlining of processes, aligning the organizational structure, and keeping employees motivated and committed to strategy implementation are key responsibilities of the leadership. Matthias and Sascha (2008) identified the role of the board, which is to ensure consistency among resource allocation, processes, and the firm's intended strategy. (Beer & Eisensat, The silent killers of strategy Implementation and Learning Sloan Management Review, 2012) referred to poor coordination across functions and inadequate down-the-line leadership skills and development as killers of strategy implementation. Zaribaf and Bayrami (2010) categorized the leadership's importance into three key roles: managing the strategic process, managing relationships, and managing manager training. Similarly, Ansari's (1986) study on just-in-time purchasing concluded that the commitment and leadership of top-level management is essential in strategy implementation. In a study involving Zimbabwe's state-owned enterprises, (Mapetere, Mavhiki, Nyamwanza, Sikomwe, & Mhonde, 2014) found that relatively low leadership involvement in strategy implementation led to partial strategy success in the organization studied.

Jooste and Fourie (2009) argued that there are many organizations which have various strategies but due to lack of commitments of the policy makers and lack of strategic leadership these strategies do not generate the fruitful results. The other reasons behind the failure of strategy are lack of interest and efficient leadership to implement. (Mapetere, Mavhiki, Nyamwanza, Sikomwe, & Mhonde, 2014) stated that the reasons which cause failure of the strategies and despite having the best strategies, they could not bring forth results in Zimbabwe was only on account of negative leadership behavior which shows the strategy executive people were not liable, they were less committed to the strategy. Lack of creative strategic vision in the organization they could not motivate and boot up morals of staff to obtain the determined objectives, communication among the middle level management and high level management in organization remained very low. (Schaap, 2014) stated that top management and leadership behaviour affect the success of implementation of the strategy. Manager's inadequate understanding of company strategies and future outlook, as well as inadequate attention and support of managers and other influencing people in the organization towards the implementing of business strategies hinder the successful implementation of strategies.

2.4. Strategy Implementation

Strategy implementation is a connecting loop between formulation and control. (Hrebiniak, 2014) argued that while strategy formulation is difficult, making strategy work and executing it is even more difficult. Similarly, Cater and Pucko, (2013) concluded that while 80% of firms have the right strategies, only 14% have managed to implement them well. It is evident that firms which implement strategic planning achieve better performances than those without such planning, but these strategies often fail due to problems encountered at the implementation stage (O'Regan & Ghobadian, 2002). Strategic decisions should, however, be implemented with an awareness that their success is vital for the organization in question. By identifying the determinants of effective strategy implementation, an organization will be better prepared for its future performance, which will ultimately contribute to its bottom line.

Several studies (Ashkenas & Francis, 2010; (Beer & Eisensat, 2012); Carlopio, (2013); Cater & Pucko, (2013) have emphasized the importance of formulating and implementing a strategy, with higher importance given to strategy formulation due to its criticality to the existence and expansion of the organization. However, implementing a strategy is much more difficult than formulating it. The former requires leadership skills, precision planning, and organizing of resources and activities as well as ensuring people's commitment to the new strategy, while the latter requires creativity and understanding the business and assessing the market opportunities and the firm's strengths. While strategy formulation is usually a function of top management, its implementation is the responsibility of middle and lower level managers. However, the role of top management is vital in preparing a workable strategy and communicating it clearly so that middle managers can more easily implement it. In other words, a successful implementation journey starts in the formulation stage and a failure to find that link between strategy formulation and strategy implementation is a step toward strategy failure.

Echoing this fact, Al-Kandi, Asutay& Dixon(2013), citing Charan and Colvin (2009) found that 70% of strategies fail due to poor implementation, whereby managers were indecisive and lacked commitment, and not as a result of the strategic content or decision itself.

Kalali et *al* (2011) conducted a study in the Iranian Health Sector and observed sixteen factors which caused failure of strategy, outlined as : Resource limitation, Background, Lack of integration (poor communication), Conflicting goals and priorities, Environmental uncertainty ,Non-convergence, Lack of competent people, Lack of team management, Ineffective operational arrangement, Lack of support of top level, Unclear target of success ,Non-acceptor organizational culture ,Divergent organizational structure, Lack of commitment of decision makers ,Ambiguous strategy, Non convergence of organizational varied aspects to considered strategy. If a strategy fails because of unsuitable or poor implementation, then the effort invested during the formulation phases becomes worthless. Strategic thinking has no effect on a firm's performance, unless all the elements or factors of the strategy fit together using the appropriate capabilities, system, and structure (Okums, 2013). Since the implementation of strategies is often accompanied by changes in the process, system, and even structure of an organization (Hrebiniak& Joyce, 2014; Stonich, 2012), executives must make wise decisions when approaching certain strategies that could affect people and their overall implementation.

Top management teams have discovered that formulating a strategic decision is a hard task; the execution or implementation of this strategy proves to be even harder (Hrebiniak, 2006). As Schaap, (2014) states, the strategy-implementing or strategy-executing task is easily the most complicated and time-consuming part of strategic planning, frequently requiring a focus on creating strategic change. For managers, challenges continually arise from different positions surrounding the process. Indeed, there is no definitive method for achieving successful implementation; it is instead a continuous challenge that requires a collective approach from managers and low-level staff.

2.5. Critique of the Existing Literature

Stakeholder theories emphasize core management without really showing how the non-legitimate groups are catered for. Although focus is on interrelationships, it assumes interest of stakeholders to be balanced against each other. Some stakeholders never know they are stakeholders. For example, in our Kenyan setup, citizens view the government as insincere and overburdening them when collecting tax; and this could explain some instances of tax evasion. This is because the Kenyan citizens do not see themselves as primary stakeholders in developing their country. Resource Based View (RBV) theories fail to recognize the complexities of industry and the external environment to be influencing an organization.

The theories can be faulted since assuming that the performance and competitiveness of an organization relies on the uniqueness of its resources, underestimates the influence of the external environment and industry as influencing an organizations performance. In all the studies for all variables, the assumption was that, applicability is universal, but different regions of the world view each of the study variables in a completely different way and more so, the African and Kenyan context does not come out clearly even for the studies carried out on the African continent.

The studies carried out in the variables mentioned have tended to wrongly assume that each of the variables appear in isolation although other studies tend to believe none of the variables can appear in isolation. Combination of seemingly related variables like management and leadership is not particularly effective since the two aspects have distinct features which should be studied independently.

2.6. Research Gaps

Previous studies did not examine the determinants of strategy implementation in the state corporations especially the Kenya Revenue Authority. Although the study conducted by Wachira (2014), focused on factors influencing implementation of strategic plans at KRA, only four respondents took part in this study; the finance manager, strategic planning manager, human resource manager and the marketing manager. This renders her findings limited and may not warrant a concrete observation for generalization. Despite these problems in implementation, there is scanty local research on this important sector of strategy implementation to shed light on the best way to carry out the implementation process.

A study by Gworo, (2012) determined the challenges of the implementation of growth strategies at Equity Bank Kenya Ltd. The challenges established included resistance on the part of the staff to accept the new strategy, political and cultural challenges. Gakenia, (2014) investigated strategy implementation in Kenya Commercial Bank. The study found that strategy implementation process at KCB follows the basic requirements for a successful strategy implementation. Amollo, (2012) studied the challenges of strategy implementation at the Parliamentary Service Commission of Kenya and found that the organization encountered slow procurement procedures due to among others, bureaucracy in administration. Chege, (2012) evaluated the challenges of strategy implementation for firms in the petroleum industry in Kenya and found out that strategy implementation challenges in the petroleum Industry in Kenya has a relationship to global oil industry factors. This represents a gap in public sector. It is against this background that this study was proposed so as to critically evaluate the determinants if effective strategy implementation in state corporations in Kenya.

2.7. Chapter Summary

This chapter has reviewed literature on the extent to which strategic planning, employee training, resource allocation, quality management and stakeholder involvement affect strategy implementation in the State Corporation. It reviewed relevant theories, outcomes, suggestions and workable solutions that seek to address strategy implementation in the State Corporation.

3. Research Methodology

3.1. Introduction

This chapter sets out the research, methodology that was used to meet the objective of the study. Included in this section are; the research designs, the target population, sampling design, data collection instruments, sample procedure, validity and reliability of research and data analysis and presented.

3.2. Research Design

The researcher used descriptive research design. Descriptive study is concerned with finding out who, what, where and how much of a phenomenon, which was the concern of the study. Sekaran, (2015) observes that the goal of descriptive research is to offer the researcher a profile or describe relevant aspects of the phenomena of interest from the individual, organization, industry or other perspective. In addition, the design best fitted in the ascertainment and description of characteristics of variable in this research study and allowed use of questionnaires, interviews and descriptive statistics such as frequencies and percentages. In addition, a descriptive design was appropriate since it enabled the researcher to collect enough information necessary for generalization.

3.3. Population

The study targeted assistant managers, supervisors and officers since they are the ones responsible for strategy implementation. This comprised of 60 assistant managers, 100 supervisors and 140 officers who work at the KRA, Nairobi branch.

Level	Target Population
Assistant Managers	60
Supervisor	100
Officers	180
TOTAL	**340**

Table 1: Target Population

3.4. Sample Size

Mugenda & Mugenda, (2008) asserts that sampling was that part of the statistical practice concerned with the selection of individual or observations intended to yield some knowledge about a population of concern, especially for the purpose of statistical inferences. They advised that a researcher would have to use 30% of the total target population as a sample for it to be accepted as a good representative sample. The sample size was 102 as shown in table2 below.

Level	Target Population	Percentage %	Sample Size
Assistant Managers	60	30	18
Supervisor	100	30	30
Officers	180	30	54
TOTAL	**340**		**102**

Table 2: Sample Size

3.5. Sampling Techniques

Sampling is the process of selecting a number of individuals or objects from a population such that the selected group contains elements representative of the characteristics found in the entire population. Sample is a small group of objects or individuals selected or drawn from a population in such a manner that its characteristics represent population characteristics (Orodho, 2011).

Stratified random sampling method is used to select relevant respondents from various departments of KRA. Mugenda & Mugenda, (2008) argue that stratified random sampling is where a given number of cases are randomly selected from each population sub-group. It thus ensures inclusion in the sample of subgroup which otherwise could be omitted entirely by other sampling methods. In this case stratification will be based on department from which employees come from.

Stratified sampling enables the population to be divided into three segments (relevant departments within KRA) called strata. Simple random sample was then drawn from each stratum, and then those sub-samples joined to form complete stratified samples. In addition, proportional allocation was done, where each stratum contributed to the sample a number that was proportional to its size in the population.

3.6. Data Collection Instruments and Procedure

The researcher used structured questionnaires to collect primary data from KRA respondents. A questionnaire with high reliability would receive similar answers if it is done again and again or by other researchers (Bryman & Bell, 2015); Saunders *et al.,* 2007). In addition, the questionnaires were convenient for the task in that they could easily and conveniently be administered with the study sample. The use of questionnaire was cost effective, less time consuming as compared to the use of interview. Data collected through the use of well-structured questionnaire was easy to analyze. The questionnaire used Likert scale because it requires respondents to respond to a series of statements by indicating whether he or she agrees to a great extent or no extent. Likert scale was used because it was easy to understand and responses were easily quantifiable and subjective to computation of mathematical analysis (Allen *et.al*, 2011). Secondary data was collected from other research works done before, books, and journals and internet sources.

3.7. Pilot Testing

The questionnaires were pilot tested before the actual data collection. This involved a few respondents from KRA to ascertain its effectiveness. The researcher was interested in testing the reliability of the research instruments, the questionnaire hence validity of data collected. Validity is the accuracy and meaningfulness of inferences which are based on the research results Mugenda & Mugenda, (2008) asserts that reliability was done using Cronbach's Alpha Model on SPSS.

Mugenda & Mugenda, (2008) assert that reliability is the measure of the degree to which research instrument yields consistent results or data after repeated trials. The researcher did a pilot test with 10 % of respondents before distributing the questionnaire. The researcher used10 respondents for the pilot process. The purpose was to ensure that those items in the questionnaire are clearly stated and have the same meaning to all respondents. At the same time, it helped to determine how much time was required to administer the questionnaire. Respondents for pre-testing did not form part of the sample.

3.8. Data Processing, Analysis and Presentation

Kothari, (2012) argues that data collected has to be processed, analyzed and presented in accordance with the outlines laid down for the purpose at the time of developing the research plan. Data analysis involved the transformation of data into meaningful information for decision making. It involved editing, error correction, rectification of omission and finally putting together or consolidating information gathered. The collected data was analyzed quantitatively and qualitatively.

Descriptive and inferential statistics was done using SPSS version 22 and specifically multiple regression model was applied. Sets of data were described using percentage, mean standard deviation and coefficient of variation and presented using tables, charts and graphs. Fraenkel & Wallen, (2011) argue that regression is the working out of a statistical relationship between one or more variables. The researcher used multiple regression analysis to show the effect and influence of the independent variables on the dependent variable.

The relationship was as follows;

$$\mathbf{Y = \beta 0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + \varepsilon}$$

Where Y represents Effective Strategy Implementation at KRA (dependent variable),

$\mathbf{X_1}$ = Strategic Planning,

$\mathbf{X_2}$ = Employee Training,

$\mathbf{X_3}$ = Resource Allocation,

$\mathbf{X_4}$ = Quality Management,

$\mathbf{X_5}$ = Stakeholder Involvement,

$\beta 0$ is Constant Term, $\beta 1$, $\beta 2$, $\beta 3$ $\beta 4$ and $\beta 5$ are regression coefficients and ε is the disturbance/error term.

4. Data Analysis and Discussion

4.1. Introduction

This chapter presents analysis of the data on the determinants of effective strategy implementation in Kenya revenue Authority, Kenya. The chapter also provides the major findings and results of the study and discusses those findings and results against the literature reviewed and study objectives. The data is mainly presented in frequency tables, means and standard deviation.

4.1.1. Response Rate

The study targeted 102employees of Kenya Revenue Authority, Kenya. From the study, 78 out of the 102 sample respondents filled-in and returned the questionnaires making a response rate of 76.7% as per Table 3 below.

	Frequency	**Percentage**
Respondent	78	76.7
Non-respondent	24	23.3
Total	**102**	**100**
According to Mugenda & Mugenda, (2008) a response rate of 50% is adequate for analysis andreporting; a rate of 60% is good and a response rate of 70% and over is excellent; therefore, this response rate was adequate for analysis and reporting.		

Table 3: Questionnaire Return Rate

4.1.2. Data Validity

The researcher three academicians, to assess the scales' content validity. Accordingly, the researcher made changes on the first draft in terms of eliminating, adding or rewording some of the items included in that draft**.** Further, the researcher adopted the questionnaire that stood the test of time after it had been subjected to pilot testing.

4.1.3. Reliability Analysis

Prior to the actual study, the researcher carried out a pilot study to pre-test the validity and reliability of data collected using the questionnaire. The pilot study allowed for pre-testing of the research instrument. The results on reliability of the research instruments were presented in Table 4 below.

Scale	**Cronbach's Alpha**	**Number of Items**
Strategic planning	0.764	4
Employee training	0.809	4
Resource Allocation	0.723	4
Quality Management	0.791	4
Stakeholder Involvement	0.811	4
The overall Cronbach's alpha for the five categories was 0.752. The findings of the pilot study show that all the five scales were reliable as their reliability values exceeded the prescribed threshold of 0.7 (Mugenda & Mugenda, 2008)		

Table 4: Reliability Coefficients

4.2. Background of Study

The background information was gathered based on, which department you work from, how long one has worked in the organization, level of education qualification.

4.2.1. Department Working

The study sought to establish the department respondents work in. 64.1% of the respondents are in the management, 20.5% are in finance department, 10.3% and 5.1% are in human resource and marketing departments respectively with a mean score of 1.62 and standard deviation of 0.983as shown in Figure 3.

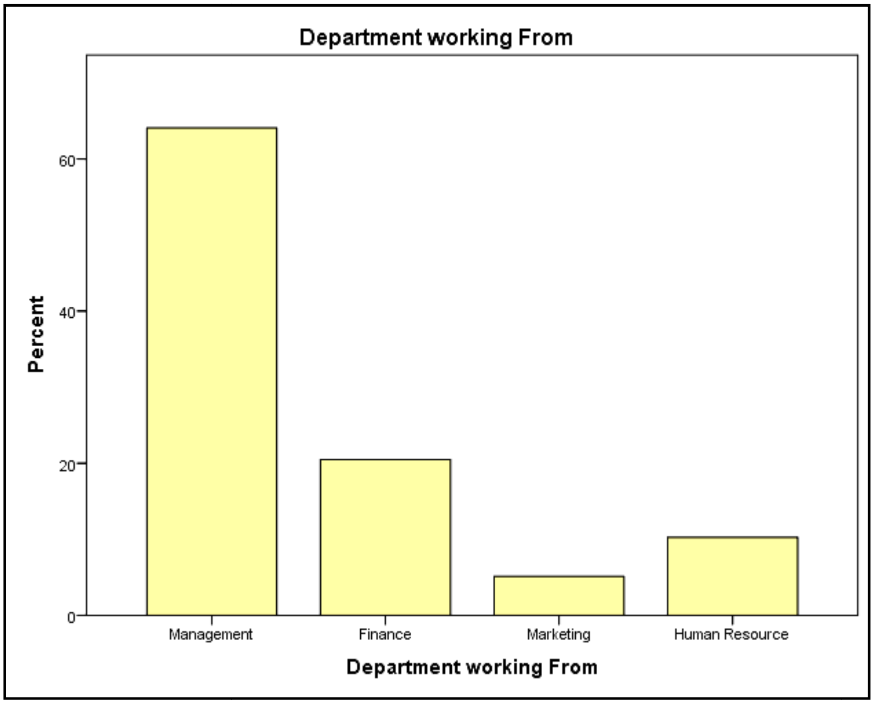

Figure 3: Departments Working from

4.2.2. Duration Worked in Organization

The study found that majority of the respondents have worked between 6 - 9 years represented by 44%, 3 – 5 years were 25.3%, over 10 years were 17.3% and between 0 – 2 years were 13.3% with a mean score of 2.65 and a standard deviation of 0.923 as shown in Figure 4. The study showed that majority of staff had worked for more than 6 years signifying the knowledge and experience acquired as regards strategic planning, employee training and stakeholder involvement.

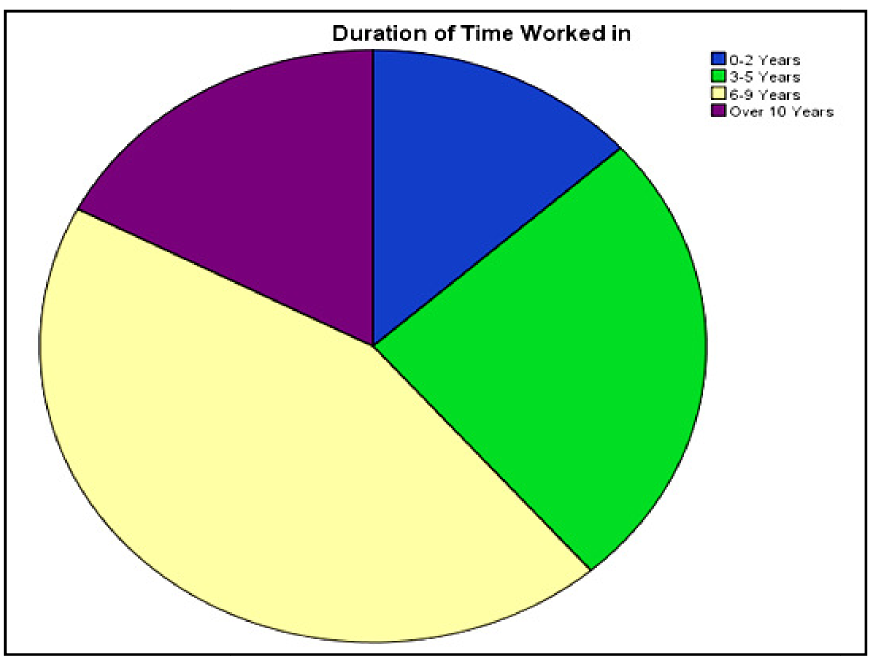

Figure 4: Duration of time worked in

4.2.3. Level of Education

The study sought to know the education level of respondents**.** 48.7% of the respondents hold a bachelor's degree while 47.4% are holders of a post graduate degree and 3.8% have college certificates with a mean score of 5.44 and a standard deviation of 0.572 as shown in Figure 4. This implied that the employees of KRA have the ability to comprehend and understand the strategic plan and also have the capacity to be involved in the strategic planning process.

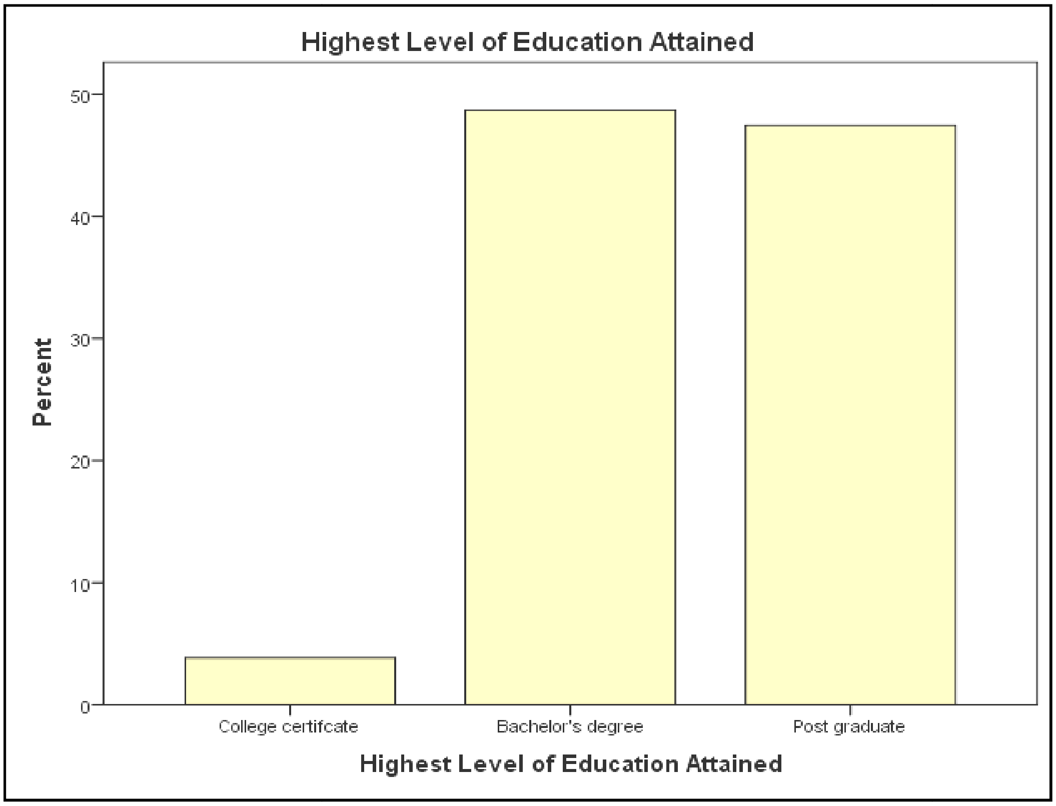

Figure 5: Highest Level of Education

4.2.4. Presence of Strategic Plan

The study sought to know whether the organization had a strategic plan. The study revealed that 89.7% of the respondents agreed that there is a strategic plan in the organization and 10.3% said there is no strategic plan in the organization. This is in agreement with KRA 5th Strategic plan. The results are shown below in Figure 5

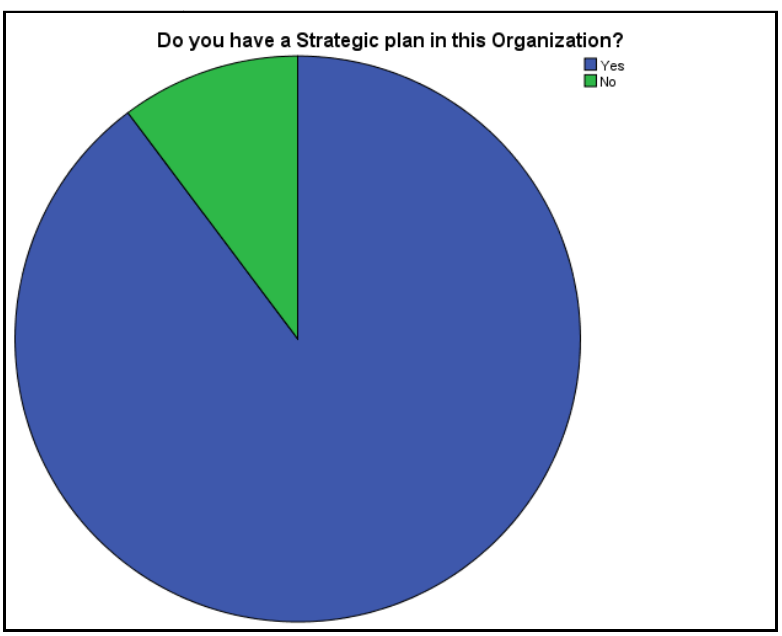

Figure 6: Presence of Strategic Plan

Further the study sought to know whether strategic plan was being effectively implemented in the respective department. The results revealed that strategic plan was being implemented to a great extent with a mean score of 2.04 and a standard deviation of 0.829.

Statement	N	Mean	Std. Deviation
To what extent is the Strategic plan being effectively implemented in your department?	78	2.04	.829
Valid N (listwise)	78		

Table 5: Extent to which strategic plan is being effectively Implemented

79.5% of the respondents agreed that there are challenges in implementing the strategic plan whereas 20.5% of the respondents stated that there are no challenges at all in implementing strategic plans with a mean score of 1.21 and standard deviation of 0.406 as represented in Figure 6 below.

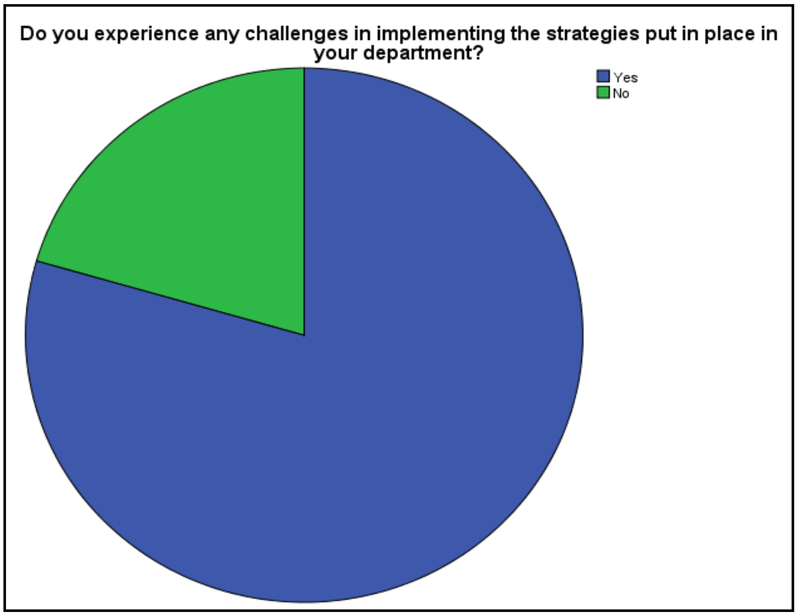

Figure 7: Challenges in implementing the strategies

The extent to which strategic objective mentioned in (8) above is being achieved in KRA had a mean score of 1.10 and a standard deviation of 0.305 signifying that strategic plan is being implemented as per the 5th KRA strategic plan.

Statement	N	Mean	Std. Deviation
To what extent is the strategic objective mentioned in (8) above being achieved in KRA?	78	1.10	.305
Valid N (listwise)	78		

Table 6: Extent to which strategic objective is being achieved

4.3. Determinants of Effective Strategy Implementation

In the research analysis the researcher used a tool rating scale of 5 to 1; where 5 was the highest and 1 the lowest. Opinions given by the respondents were rated as follows, 5 = Strongly Agree, 4 = Agree, 3 = Neutral, 2 = Disagree and 1= Strongly Disagree. The analysis for mean and standard deviation were based on this rating scale.

4.3.1. Strategic Planning

Strategic Planning			
Statement	**N**	**Mean**	**Std. Deviation**
Strategic planning is important in effective strategy implementation	78	4.47	.950
Without a good strategic plan an organization cannot succeed in achieving its goals	78	1.92	1.403
Strategic planning does not matter in effective strategy implementation	78	2.12	.806
Nothing can go on effectively and efficiently in any state corporation without a good strategic plan	78	4.18	.818
Valid N (listwise)	78		

Table 7: Level of agreement that strategic planning influences effective strategy implementation

The first objective of the study was to establish the influence of strategic planning on effective strategy implementation in KRA. Respondents were required to respond to set questions related to strategic planning and gave their opinions. The opinion in agreement that strategic planning is important in effective strategy implementation had a mean score of 4.47 and standard deviation of 0.95 signifying a strong agreement. The opinion that without a good strategic plan an organization cannot be successful in achieving its goals had a mean score of 1.92 and a standard deviation of 1.43 signifying disagreement to the statement. The opinion that, strategic planning does not matter so much in effective strategy implementation had a mean score of 2.12 and a standard deviation of 0.808 and the opinion that nothing can go on effectively and efficiently in any state corporation without a good strategic plan had a mean score of 4.18 and a standard deviation of 0.818 signifying a high level of agreement to the statement. The results of the study show that strategic planning is critical in strategic implementation of Kenya revenue Authority. Further, the results are in agreement with Simba, *et al*, (2014) that strategic planning in an organization provides a road map on how to monitor and evaluate the progress of strategy implementation

4.3.2. Employee Training

Employee Training			
Statement	N	Mean	Std. Deviation
Employee training is important in effective strategy implementation	78	4.38	1.009
Without skilled employees an organization cannot be succeed in achieving its goals	78	3.60	1.177
Employee training does not matter so much in effective strategy implementation	78	2.03	1.105
Nothing can go on effectively and efficiently in any state corporation without skilled employees	78	4.51	.833
Valid N (listwise)	78		

Table 8: Influence of employee training on effective strategy implementation

The second objective was to establish the influence of employee training on effective strategy implementation. Respondents were required to respond to set questions related to employee training and gave their opinions. The opinion in agreement that employee training is important in effective strategy implementation had a mean score of 4.38 and a standard deviation of 1.009 signifying a high level of agreement. The opinion that without skilled employees an organization cannot be successful in achieving its goals had a mean score of 3.60 and a standard deviation of 1.177. The opinion that employee training does not matter so much in effective strategy implementation had a mean of 2.03 and a standard deviation of 1.105 and the opinion that nothing can go on effectively and efficiently in any state corporation without skilled employees had a mean score of 4.51 and a standard deviation of 0.833 signifying a high level of agreement. These results are in agreement with Mbaka & Mugambi, (2014) that employee competences help in implementing strategies in Kenya Revenue Authority.

4.3.3. Resource Allocation

Resource Allocation			
Statement	N	Mean	Std. Deviation
Adequate resource allocation is important in effective strategy implementation	78	4.21	.945
Without allocating adequate resources an organization cannot be succeed in achieving its goals	78	4.27	.750
Resource allocation does not matter so much in effective strategy implementation	78	2.36	.993
Nothing can go on effectively and efficiently in any state corporation without allocating adequate resources	78	3.79	1.166
Valid N (listwise)	78		

Table 9: Influence of resource allocation on effective strategy implementation

The third objective was to establish the influence of resource allocation on effective strategy implementation. Respondents were required to respond to set questions related to resource allocation and gave their opinions. The opinion in agreement that adequate resource allocation is important in effective strategy implementation had a mean score of 4.21 and a standard deviation of 0.945 signifying a high level of agreement. The opinion that without allocating adequate resources an organization cannot be successful in achieving its goal had a mean score of 4.27 and a standard deviation of 0.750 implying a high agreement level. The opinion that resource allocation does not matter so much in effective strategy implementation had a mean score of 2.36 and a standard deviation of 0.993. The statement that nothing can go on effectively and efficiently in any state corporation without allocating adequate resources had a mean score of 3.79 and a standard deviation of 1.166 this is in agreement with Amollo, (2012) that resources are paramount in implementing strategies in State Corporation.

4.3.4. Quality Management

Quality Management			
Statement	N	Mean	Std. Deviation
Quality management is important in effective strategy implementation	78	4.33	.800
Without quality management an organization cannot be succeed in achieving its goals	78	2.31	1.312
Quality management does not matter so much in effective strategy implementation	78	2.36	1.019
Nothing can go on effectively and efficiently in any state corporation without quality management	78	3.85	1.082
Valid N (listwise)	78		

Table 10: Influence of quality management on effective strategy implementation

The fourth objective was to establish the influence of quality management on effective strategy implementation. Respondents were required to respond to set questions related to quality management and gave their opinions. The statement in agreement that quality management is important in effective strategy implementation had a mean score of 4.33 and a standard deviation of 0.8 signifying a very high level of agreement with Kivuva, (2015). The statement that without quality management an organization cannot be successful in achieving its goals had a mean score of 2.31 and a standard deviation of 1.312. Quality management does not matter so much in effective strategy implementation had a mean score of 2.36 and a standard deviation of 1.019 and the statement that nothing can go on effectively and efficiently in any state corporation without quality managementhad a mean score of 3.85 and a standard deviation of 1.082. These results show that quality management helps in achieving strategy implementation in organizations as stated in (Lorange, 2013).

4.3.5. Stakeholder Involvement

Stakeholder Involvement			
Statement	N	Mean	Std. Deviation
Stakeholder involvement is important in effective strategy implementation	78	4.32	1.190
Without stakeholder involvement an organization cannot be succeed in achieving its goal	78	2.64	1.319
Stakeholder involvement does not matter so much in effective strategy implementation	78	2.32	.919
Nothing can go on effectively and efficiently in any state corporation without involving stakeholders	78	4.03	1.116
Valid N (listwise)	78		

Table 11: Influence of Stakeholder involvement on effective strategy implementation

The fifth objective was to establish the influence of stakeholder involvement on effective strategy implementation. Respondents were required to respond to set questions related to stakeholder involvement and gave their opinions. The opinion that stakeholder involvement is important in effective strategy implementation had a mean score of 4.32 and standard deviation of 1.190 and the opinion in agreement that nothing can go on effectively and efficiently in any state corporation without involving stakeholders had a mean score of 4.03 and a standard deviation of 1.116 signifying a high level of agreement this is in agreement withKivuva, (2015) that stakeholder involvement is key in effective strategy implementation. The opinion that without stakeholder's involvement an organization cannot be successful in achieving its goals and stakeholder involvement does not matter so much in effective strategy implementation had a mean score of 2.64 and standard deviation of 1.319 and 2.32 and 0.919 respectively. These results agree with Donald & Preston,(2014) that stakeholders play a significant role in strategic implementation in an organizations .

4.3.6. Determinants of Effective Strategy Implementation

	N	Mean	Std. Deviation
Organizational aims and objectives were achieved as per time frame stated in the plan	78	4.10	1.354
Key strategic milestones were celebrated	78	4.15	1.339
Monitoring/Evaluation team reports show that the firm is on track in implementing its strategies	78	4.51	.785
Monitoring/Evaluation reports indicate that majority of strategies implemented are on target	78	4.91	.288
Over the strategy implementation schedule, the firm improved its operational efficiency	78	4.63	.705
Stakeholder reports show that they are satisfied with firm outcomes	78	4.78	.638
The organization has improved in its revenue collection as a result of effectively implementing strategies	78	3.99	1.284
The various strategies implemented make the customers satisfied	78	3.81	1.174
Valid N (listwise)	78		

Table 12: Determinants of effective strategy implementation

The opinion that organizational aims and objectives were achieved as per time frame stated in the plan had a mean score of 4.10 and a standard deviation of 1.354. The opinion statement in agreement that monitoring/evaluation team reports show that the firm is on track in implementing its strategies had a mean score of 4.51 with a standard deviation of 0.785 signifying a high level of agreement. The opinion statement that key strategic milestones were celebrated had a mean score of 4.15 with a standard deviation of 1.339. The opinion statement that monitoring/evaluation reports indicate that majority of strategies implemented are on target had a mean score of 4.91 with a standard deviation of 0.288 signifying a low level of agreement. The opinion statement that stakeholder's reports show that they are satisfied with firm outcomes had a mean score of 4.78 with a standard deviation of 0.638 signifying a high level of agreement. The opinion statement that the organization has improved in its revenue collection as a result of effectively implementing strategies had a mean score of 3.99 with a standard deviation of 1.284. The opinion that various strategies implemented makes the customers satisfied had a mean score of 3.81 with a standard deviation of 1.174.

4.4. Regression Analysis

4.4.1. Coefficient of Correlation

In trying to show the relationship between the study variables and their findings, the study used coefficient of correlation (r). This is as shown in Table 13 below. According to the findings, it was clear that there was a positive correlation between strategic planning and determinants of effective strategy implementation shown by a correlation figure of 0.402; employee training and determinants of effective strategy implementation shown by a correlation figure of 0.237; resource allocation and determinants of effective strategy implementation shown by a correlation figure of 0.203; quality management and determinants of effective strategy implementation shown by a correlation figure of 0.011 and stakeholder involvement and determinants of effective strategy implementation shown by a correlation figure of 0.753. This showed that there was a strong positive correlation between the dependent variable and independent variable.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	50.009	4.752		10.523	.000			
	Strategic Planning	.286	.128	.186	2.240	.000	.402	.260	.165
	Employee Training	.444	.176	.209	2.523	.004	.237	.291	.186
	Resource Allocation	.062	.168	.029	.371	.002	.203	.045	.027
	Quality Management	.122	.181	.057	.673	.003	.011	.081	.050
	Stakeholder Involvement	.979	.120	.659	8.160	.000	.753	.701	.600
a. Dependent Variable: Determinants Of Effective Strategy Implementation									

Table 13: Multiple Regression Analysis

The regression equation was:

$Y = 50.009 + 0.286X_1 + 0.444X_2 + 0.062X_3 + 0.122X_4 + 0.979X_5$

Where

Y: the dependent variable (Determinants of Effective Strategy Implementation).

X_1: Strategic Planning

X_2: Employee Training

X_3: Resource Allocation

X_4: Quality Management

X_5: Stakeholder Involvement

The regression equation above has established that taking all factors into account (Determinants of effective strategic implementation as a result of strategic planning, employee training, resource allocation, quality management and stakeholder involvement) constant at zero determinants of effective strategic implementation among employees of KRA will be 50.009. The findings presented also shows that taking all other independent variables at zero, a unit increase in strategic planning will lead to a 0.286 increase in the scores of effective strategic implementation among employees of KRA; a unit increase in employee training will lead to a 0.444 increase in effective strategic implementation among employees of KRA, a unit increase in resource allocation will lead to a 0.062 increase in the scores of effective strategic implementation among employees of KRA; a unit increase in quality management will lead to a 0.122 increase in scores of effective strategic implementation among employees of KRA and a unit increase in stakeholders involvement will lead to a 0.979 increase in score of effective strategic implementation among employees of KRA. This therefore implies that all the five variables have a positive relationship with effective strategic implementation with stakeholder's involvement contributing most to the independent variable.

4.4.2. Coefficient of Determination (R^2)

Coefficient of determination explains the extent to which changes in the dependent variable can be explained by the change in the independent variables or the percentage of variation in the dependent variable (Strategy implementation) that is explained by all the five independent variables (Strategic Planning, Employee Training, Resource Allocation, Quality Management and Stakeholders Involvement). Table 14 showed that the coefficient of determination was 0.627. From the findings this meant that 62.7% of determinants of effective strategy implementation are attributed to combination of the five independent factors investigated in this study.

Model Summary									
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**	**Change Statistics**				
					R Square Change	**F Change**	**df1**	**df2**	**Sig. F Change**
1	.792[a]	.627	.600	2.25178	.627	23.154	5	69	.000
a. Predictors: (Constant), Stakeholder Involvement, Quality Management, Resource Allocation, Employee training, Influence of Strategic Planning on effective Strategy Implementation									

Table 14: Coefficient of Determination (R^2)

Table 14 above indicates an overall P-value of 0.001 which is less than 0.05 (5%). This shows that the overall regression model is significant at the calculated 95% level of significance. It further implies that the studied independent variables namely strategic planning, employee training, resource allocation, quality management and stakeholder involvement have significant effect on effective strategic implementation of KRA.

Table 14 shows the regression model summary indicating the coefficient of determination R Square as 0.627. This means that 62.7% of the relationship is explained by the identified five factors namely strategic planning, employee training, resource allocation, quality management and stakeholder involvement. The rest 37.3% is explained by other factors not studied in this research.

In summary the five factors studied namely, strategic planning, employee training, resource allocation, quality management and stakeholder involvement determines 62.7% of the relationship while the rest 37.3% is explained or determined by other factors.

4.5. Analysis of Variance (ANOVA)

The study used ANOVA to establish the significance of the regression model. In testing the significance level, the statistical significance was considered significant if the p-value was less or equal to 0.05. The significance of the regression model is as per Table 15 below with P-value of 0.00 which is less than 0.05. This indicates that the regression model is statistically significant in predicting effective strategic implementation in KRA. This therefore means that the regression model had a confidence level of above 95% hence high reliability of the results obtained.

Basing the confidence level at 95% the analysis indicates high reliability of the results obtained. The overall Anova results indicates that the model was significant at F = 23.154, p = 0.000.

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	587.015	5	117.403	23.154	.000[b]
	Residual	349.865	69	5.071		
	Total	936.880	74			
a. Dependent Variable: Determinants Of Effective Strategy Implementation						
b. Predictors: (Constant), Stakeholder Involvement, Quality Management, Resource Allocation, Employee training, Influence of Strategic Planning on effective Strategy Implementation						

Table 15: Analysis of variance

5. Summary of the Findings, Conclusions and Recommendations

5.1. Introduction

The chapter provides the summary of the findings from chapter four, and it also gives the conclusions and recommendations of the study based on the objectives of the study. The chapter finally presents the limitations of the study and suggestions for further studies and research.

5.2. Summary of Findings

The objective of this study was to assess the determinants of effective strategy implementation among employees of Kenya Revenue Authority. The study was conducted on the 78 employees out of 102 employees that constituted the sample size. To collect data, the researcher used a structured questionnaire that was personally administered to the respondents. The questionnaire constituted 35 items. The respondents were the employees of KRA. In this study, data was analyzed using frequencies, mean scores, standard deviations, percentage, Correlation and Regression analysis.

From the study, the male were the majority respondents with majority having worked for between 6 – 9 years. Majority of respondents are in management level and have bachelor's degree and post-graduate degree. Respondents agreed that there is a strategic plan and there are experiencing some challenges in implementation of the strategic plan.

5.2.1. Strategic Planning

The study established that strategic planning is important in effective strategy implementation and nothing can go on effectively and efficiently in any state corporation without a good strategic plan. The planning horizon and anticipated time of implementation were causing problems and yet they were key indicators of effective implementation. (Awino, 2015) and(Judge & Robinson, 2014)observed that the planning horizons and the actualization of activities in many organizations were not well synchronized leading to fail or lagging implementation plans.

5.2.2. Employee Training

Further, employee training is important in effective strategy implementation and nothing can go on effectively and efficiently in any state corporation without skilled employees. Employees training are focused on strategy implementation that comprises clear strategic intentions and reduce conflicts and strengthen weak co-ordination across functions. This study agreed with the findings of (Al Ghamdi, 2014) who replicated the work of(Alexander, 2011) in the UK and found that due to lack of training, implementation took more time than originally expected and major problems surfaced in the companies, again showing planning weaknesses. The study further established that in any organization, all members must be organized in such a manner as to ensure that overall strategic objectives are achieved and each individual makes a contribution. All employee training plans and budgets must be coordinated to ensure they are working together to achieve organizational aims, proper coordination within an organization to ensure that all workers and departments know what they need to achieve and when thus enabling free work flows from one department to another without obstruction.

The study also found that assuming that all resources come from the external is not practical for example, some State Corporations indicated that when financial resources are in short supply from say donors, the State Corporations develop contingency plans to get other funds in order to have an uninterruptible schedule of activities. Another notable point was that resources could be abundant but State Corporation still lacks the will to complete or successfully implement strategies. This also corroborates what other scholars like (Menzel, Churchill, Tulip, & Maureen, 2011) and (Mulube, 2014) found from their studies that resources could be a hindrance or a support in implementation of strategies. Although the study has found resources to be very significant in the implementation of strategies, further research has to be engaged to strengthen the scholarly findings as well as an exploration into the human resource factor in the sector. Overall resources had a high influence on effective implementation of strategic plans.

5.2.3. Resource Allocation

The opinion that adequate resource allocation is important in effective strategy implementation and without allocating adequate resources an organization cannot be successful in achieving its goals. These results corroborate (Pfeffer & Salancik, 2013)resource dependency theory argument that an organization is dependent on the environment for its resources and that those resources literally control the organization's planning. The resources found to be unique in State Corporation included skilled and dedicated staff, ownership of excellent equipment, large membership and wide network, good support staff, community and stakeholder support and good management. A rare unique resource was the ability to raise or mobilize funds.

5.2.4. Quality Management

Quality management is important in effective strategy implementation and stakeholders' involvement is important in effective strategy implementation. To ensure strategy is implemented as intended, senior executives must not spare any effort to persuade the employees of their ideas. The study further established that greater senior management involvement would provide better knowledge about organizational objectives and hence a plan that can accomplish them better. The findings of this study are in agreement with those of (Aaltonen & Ikavalko, 2015) that inappropriate organizational structure and lack of top management backing are the main inhibiting factors to effective strategy implementation. The results also confirm the role of middle managers as the key actors who have a pivotal role in strategic communication (Aaltonen & Ikavalko, 2015). As (Bartlett & Goshal, 2014) argues that findings confirmed that middle manager's role needs to change more towards that of a "coach", building capabilities, providing support and guidance through the encouragement of entrepreneurial attributes.

5.2.5. Stakeholders Involvement

The statement that nothing can go on effectively and efficiently in any state corporation without involving stakeholders had high ratings. The results corroborate what other scholars found out for example (Cummings & Doh, 2014), (Arasa, 2014) and (Pearce & Robison, 2014) who observed that stakeholders cannot be overlooked especially during the implementation stage of a strategy. This simply means stakeholders need to be consulted from the early stages of strategic plans. Traditionally, organizations have tended to overlook important stakeholders either through ignorance or sometimes with a purpose in order to avoid censorship. Theoretical thinking has it that stakeholders should be approached using a systems approach as observed by (Bertalanfy, 2015) and enhanced by among others (Hannagan, 2014), (Ruch-Ross, Mash, William, & Cartland, 2013) and (Tincher-Ladner, 2014) that individuals who cooperate and work towards the same goal and objective are more likely to achieve more than those who go it alone. In this study, it has been proved that State Corporations who approach the stakeholders in a systems approach will most likely succeed in their implementation of strategy. Stakeholders are therefore very important in the successful implementation of strategies at State Corporations in Kenya.

To establish the relationship between the independent variables and the dependent variable the study conducted correlation analysis which involved coefficient of correlation and coefficient of determination. According to the findings, it was clear that there was a positive correlation between strategic planning and determinants of effective strategy implementation shown by a correlation figure of 0.402; employee training and determinants of effective strategy implementation shown by a correlation figure of 0.237; resource allocation and determinants of effective strategy implementation shown by a correlation figure of 0.203; quality management and determinants of effective strategy implementation shown by a correlation figure of 0.011 and stakeholder involvement and determinants of effective strategy implementation shown by a correlation figure of 0.753 . This showed that there was a strong positive correlation between the dependent variable and independent variable.

Coefficient of determination explains the extent to which changes in the dependent variable can be explained by the change in the independent variables or the percentage of variation in the dependent variable that is explained by all independent variables. From the findings this meant that 62.7% of determinants of effective strategy implementation is attributed to combination of the five independent factors investigated in this study**.**

5.3. Conclusion

From the research findings, the study concluded all the independent variables studied have significant influence on effective strategy implementation at KRA as indicated by the strong coefficient of correlation and a p-value which is less than 0.05. The overall effect of the analyzed factors was very high as indicated by the coefficient of determination. The overall P-value of 0.00 which is less than 0.05 (5%) is an indication of relevance of the studied variables, significant at the calculated 95% level of significance. This implies that the studied independent variables namely strategic planning, employee training, resource allocation, quality management and stakeholder's involvement have significant influence on effective strategic implementation on KRA.

5.4. Recommendation

The study recommended that state corporations should develop strategic plans and implement them. That state corporation hires skilled employees in order to have the ability to implement strategic plans. That state corporation should allocate sufficient funds in order to implement strategic plans. Those stakeholders should be involved in developing strategic plans that are implementable and achievable

5.5. Suggestion for Further Studies

This study focused on the determinants of strategy implementation in State Corporations in Kenya Revenue Authority. Since only 62.7% of results were explained by the independent variables in this study, it is recommended that a study be carried out on other factors that affect strategy implementation in state corporations. The research should also be done in other regions and the results compared so as to ascertain whether there is consistency on determinants of strategy implementations in state corporations.

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