

**IMPACT OF WORK-FAMILY CONFLICT ON JOB  
SATISFACTION IN KENYA REVENUE AUTHORITY**

**BY**

**ROBERT OUKO**

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## DECLARATION

This project is my original work and has not been presented for a degree in any other university.

Signed \_\_\_\_\_ Date \ \ \ % **Q**

**Robert Ouko Sangu**

This project has been submitted for examination with my approval as University Supervisor

Signed if} < \ Dale / ^ / i / f - T ^ / O

**Duncan O. Ochoro**  
Lecturer, School of Business, University of Nairobi

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I owe special thanks to my friends, colleagues, classmates and relatives for the inspiring and supportive deeds they performed.

## **DEDICATION**

I dedicate this report to my dear wife Lucky Immaculate and my children Mercy Elizen, Favour Maryalice and Cephas Otieno for their support, care, perseverance, patients and understanding during the entire period I was working on this project.

## ABSTRACT

The Objective of this study was to establish the impact of work-family conflict on Job Satisfaction in Kenya Revenue Authority. It was to answer two research questions: what forms of work-family conflict are prevalent among KRA employees, and which cadre of staff are most affected by the identified forms of work-family conflict.

Review of the past research studies, books, journals and articles were carried out on the objective of the study. The study adopted a sample survey research designs. Data was collected using structured questionnaire, which covered all the variables of the study from 94 sampled employees of KRA and from across all departments and job grades. Data obtained was subjected to quantitative methods of data analysis using SPSS (version 15). Results obtained were presented using tables and graphs for ease of understanding and interpretation.

The results of the study showed that employees of the authority experience all the forms of work-family conflict. However, the most common one is time-based work-family conflict. Work-family conflict is more prevalent compared to family-work conflict. Male employees were found to be experiencing more of work-family conflict than female counterparts. Family-work conflict though not common in KRA is experienced more by female employees than male counterparts.

The study also found that work-family conflict is more prevalent at the top management level, followed by middle-level management. In contrast, non-management staff experience more work-family conflict than lower-level management staff. In all the cadres in KRA, work-family conflict was found to have a negative correlation with job satisfaction. The more work-family conflict increases, the more job satisfaction is affected. In conclusion, the study has found that work-

family conflict not only affect Western countries but also is prevalent in African settings. Therefore, further research on this topic is recommended in organizations adopting a 24-hour operation, while also advocating for formulation of work-family friendly policies to help reduce conflict between work and family domains.

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## **LIST OF ABBREVIATIONS AND ACRONYMS**

KRA	Kenya Revenue Authority, also referred to in the text as the 'authority'
LTO	Large Taxpayers Office, KRA
DR	Domestic Revenue
CSD	Customs Services Department
WFC	Work-Family conflict
FWC	Family-Work conflict
JS	Job Satisfaction
M	Mean
SD	Standard Deviation
KRA HRIS	KRA Human Resource Information System

# CHAPTER ONE

## INTRODUCTION

### 1.1 Background of the Study

Conflict between work and family domains and its effect on employees are issues of increasing importance. There has been a great increase in the number of individuals with significant responsibilities both at work and at home: single parents, working women, dual-career couples, and fathers heavily involved in parenting. These changes have heightened interest in understanding the work-family interface. Family and work domains create the interaction and relevancy with each other. Some people who have work and family roles, experience no conflict between them, whereas others experience a high degree of conflict. For example, managers are expected to experience more work-family conflict than non-management staff, likewise, gender is also expected to play a role on the prevalence of work-family conflict between men and women.

Since the pioneering work of Pleck et al., (1980) there has been a general consensus that work and family influence each other in both positive and negative ways. Of particular interest to researchers has been the topic of work-family conflict and its consequences like job satisfaction, family satisfaction and overall wellbeing. This area of work-family research is important in that work-family conflict has been shown to have an unfavourable relation with a variety of variables associated with employee work-life, family-life, and general health and wellbeing. For example, greater health risks for working parents, lowered performance in the parental role, reduced job satisfaction, less family satisfaction, anxiety, and work stress (Greenhaus and Beutell, 1985 ).

### **1.1.1 Work- Family Conflict**

Greenhaus and Beutell (1985) defined work-family conflict as 'a form of interrole conflict in which the role pressures from the work and family domains are mutually incompatible in some respect'<sup>1</sup> (p.77). When one experiences work-family conflict, participation in the work (family) role is made more difficult by virtue of participation in the family (work) role. Work-family conflict has its theoretical background on scarcity hypothesis. This theory explains that an individual has a certain limited amount of energy, which when involved in multiple roles; tend to be drained causing stress or interrole conflict.

Individuals identify themselves through social roles. For many people, work and family roles are the most important and self-relevant roles. As demands and expectations within the family and work domains are not always compatible, conflicts between family and work life can arise. This conflict between family and work is bidirectional in nature. There is work interfering with family causing work-family conflict (WFC) and family interfering with work, causing family-work conflict (FWC) (Frone et al., 1996). WFC occurs when demands and obligations of the work role are deleterious to family life.

Family and work as social roles have different grades of permeability; family roles tend to be less structured and more permeable than job roles. This explains why there is higher reported frequency of WFC compared to FWC. In life, we play many roles, which include roles from work (employer, employee, boss, subordinate etc) and non-work (spouse, parent, child, sibling, friend and community member). Each of these roles imposes demands on us that consume time, energy and commitment. As a result, many

employees may have no time to fully dedicate to office work in order to deliver the expected results, especially when work-family conflict is involved. The issues associated with balancing work and family are of paramount importance to the individuals, the organizations that employ, the families that care for, and the unions that represent them. Moreover, these issues are also important to the governments that are concerned with global competitiveness, citizen well being and national health (Poelmans, 2001).

There are three main causes of work-family conflict that have been identified in the previous research: the general demands of a role, time devoted to a role and strain from a role (Greenhaus and Beutell, 1985). Time-based conflict occurs when time devoted to requirements of one role make it difficult to fulfil requirements of another role. Sources within work may include, number of hours worked, amount and frequency of overtime and work schedule inflexibility, while those from family may include responsibility for young children, childcare hours and spouse employment.

Strain-based conflicts occur when time devoted to requirements of one role make it difficult to fulfil requirements of another. Strains arising from work may include role conflict, role ambiguity, low supervisor support, job pressure and lack of supportive organizational culture. Strain-based sources within family domain can be low spouse support, and family conflict such as husband-wife disagreement about family roles.

The conflict between work and family has been associated to both negative and positive consequences. On the positive side for example, working long hours make people earn a lot of money, complete their work assignments and achieve Job satisfaction. For example, women who combine work and family may establish their identity through paid

work, which in turn give them social and financial independence (Pocock, 2001). However, work-family conflict has a number of negative outcomes. Interrole conflict for instance, has been associated with stress.

Other negative consequences include poor marital adjustment, inadequate role performance, decreased verbal communication (Burke et al. 1998); increased absenteeism, increased turnover, decreased performance, and poorer physical and mental health (Greenhaus and Beutell, 1985; and Korpunen. 2007). The inability to control work and non-work interface has also been associated with several health complications such as increased cholesterol levels, allergy, gastrointestinal disorders and cardiovascular problems in both men and women (Duxbury and Higgins. 1998). Ahmad (1996) found that high work-family conflict leads to low job satisfaction and low family satisfaction.

### **1.1.2 Job Satisfaction**

Since the early 1930's, there has been a great interest in job satisfaction found in the work place and the factors that may affect it. The more used definition of job satisfaction in organizational research is that of Locke (1976), who defined job satisfaction as 'a pleasurable or positive emotional state resulting from the appraisal of one's job or experiences'. Job satisfaction assumes the interplay between cognition and affect, or thoughts and feelings. Most researchers recognize that job satisfaction is a global concept that is comprised of, or indicated by, various facets. It depends on factors like environment, compensation packages, job autonomy and supervisor support, but the focus of this study was to study the impact of work-family conflict on job satisfaction.

To measure job satisfaction, several characteristics of the job may need to be evaluated with the hope of obtaining a broad measure of employee's beliefs and attitudes about the job (Claire. 2006). Normally people are satisfied with the job if they feel that the job meets their needs and their intention to leave the job for better ones is low. Greater job satisfaction has been generally, related to reduced intent to leave organization and with reduced rates of absenteeism. In addition, job satisfaction was found to be strongly related to organizational commitment, and to organizational citizenship behaviours (Oomens et al., 2007).

Three theories have been put forth to explain job satisfaction. Situational theories hypothesize that job satisfaction results from the nature of one's job or other aspects of the environment. Dispositional approaches assume that, job satisfaction is rooted in the psychological make-up of the individual while; interactive theories propose that job satisfaction results from the interplay of the situation and the personality. An individual's attitude about his or her job should have meaningful implications about how he or she does it.

The importance of job satisfaction lies not in its relationship with performance but with its stabilizing effects (reducing tardiness, absenteeism, and turnover) and through its effects on cohesion (increasing organizational citizenship behaviours and organizational commitment). A low level of job satisfaction predicts negative attitudes and behaviour in the work context such as absenteeism, external turnover and reduced productivity (Rice et al., 1992).



### **1.1.3 Kenya Revenue Authority**

An Act of Parliament established Kenya Revenue Authority in 1995, to collect and account for taxes on behalf of the Government, and to enforce laws and regulations relating to taxation within Kenyan borders. The Board of Directors is the governing body of the Authority while day-to-day management is the responsibility of the Commissioner-General who is assisted by six other Commissioners. In addition, KRA has six headquarter departments and five regional offices all aimed at improving efficiency in tax collection and administration. The Authority operates through corporate plans and is currently in its fourth corporate plan covering the period of 2009/10 - 2011/12.

Over 90% of annual National budget, funding comes from local taxes collected by KRA (Omondi, 2008), the government's annual revenue target given to the authority. The revenue target has grown from 122billion in 1995 to 550billion for the fiscal year 2009/10. By the end of May 2009, KRA had total staff strength of 4,305 and 16 grade levels ranging from top management to non-management staff. This number is expected to collect taxes from all corners of the Republic and not only meet but also surpass the annual Government revenue targets. Being a state corporation, KRA adheres to the Code of Conduct and Ethics for Public Service Commission of Kenya.

Work schedule for government bodies is from 8am to 5pm on weekdays, weekends and public days are rest days. In fact, working outside the official working hours (during lunch break, or after 5pm), has been associated with corruption. KRA has a code of conduct, which prohibits its staff from performing any unofficial duties during working hours.

KRA is expected to fulfil its objective by using its staff strength of 4,320. KRA has adopted a number of strategies through its reform and modernization programmes. For example, it has introduced shift work and 24-hour operations in some of its sectors. For most taxes collected in Kenya, by the authority, tax laws allow for self-declaration by the taxpayer on or before due dates. Once the self-assessment declarations have been made, it is upon KRA staff to capture the data, subject it to screening, and risk profiling process. This will either lead to a decision to confirm the genuineness of the tax declared through compliance checks or tax audits, which involves literally looking at the necessary primary records of the taxpayer.

A simple audit for example, takes at least two months to complete while a simple compliance check takes at least a week. This poses a challenge to staff who have to be travelling to taxpayer's premises especially when they are situated outside the workstation of the staff, thus keeping them away from home and family. Since KRA needs to work more efficiently, not only in the view of public opinion, which demands new levels of efficiency and accountability of government services, but also in view of reductions in budgets and restrictions to hire new personnel, staff sometimes are torn between balancing work and family in order to achieve satisfaction in both domains.

## **1.2 Statement of the Problem**

Work-family conflict has become an issue of particular concern to today's businesses particularly due to its prevalence and impact on employee's wellbeing and job satisfaction. At the workplace, WFC has been linked to absenteeism, lower job satisfaction, lower job performance, and higher turnover intentions (Burke et al, 1998). While at home domain, it has been linked to lower family satisfaction, and relationship difficulties.

Kenya Revenue Authority is a unique organization being the only one mandated to collect and account for taxes on behalf of the government. It has 4,305 employees, who must reach all corners of the country to collect taxes and enforce tax laws and regulations. The working environment demands more from staff in order to deliver on its mandate being meeting the revenue targets set by the government every financial year.

Working at the authority involves extensive travelling, spending more time in the office and sometimes working overtime, on weekends and even public holidays. While travelling is more as one climbs the management ladder, the strenuous work of tax collection lies with lower level cadres. Tight working environment unlike in other government organizations, has made many a staff to forfeit or accumulate unutilized leave days. Some employees are also forced to carry work home or work during weekends and late after the official working hour has elapsed. It is therefore, necessary that a study be done to establish whether this kind of working environment leads to work-family conflict and whether in turn there is any impact on job satisfaction.

KRA has also adopted 24-hour operations in areas like data processing centre (DPC), Customs border points staff who are posted in such sections work in shifts, which sometimes may conflict with family programmes. For example, an employee who plans to take his or her family out for a weekend may find that he or she will be working on a weekend day shift.

The most common knowledge gap, which the researcher wanted to fill, was lack of study on work-family conflict and its impact on job satisfaction in Kenya. The crucial impact of work-family conflict has been recognized and responded to with a growing amount of research, which has mainly come from Western countries (Yu-Ying, 2007). Despite strong indications that work and family issues has become a serious concern in many organizations, no known study has been conducted in Kenya to confirm this. Studies done in Western countries are based on Western values, and therefore, the generalizability of their findings may not be appropriate to Kenyan situations.

Despite several studies being done to explain the relationship between work-family conflict and job satisfaction in different settings (Netemeyer et al., 1996), none has been done in a tax collection authority. Skitmore and Ahmad (2000) investigated whether work-family conflict existed among Singaporean workers and which type of work-family conflict (time-based, strain-based or behavior-based) was affecting them more. They found that conflicts existed in Singaporean workers' lives and behavior-based conflict was the highest source of conflict that workers experienced, followed by time-based and strain-based conflicts.

Kim and Ling (2001) studied work family conflict among married women entrepreneurs in Singapore. They addressed three types of work family conflict: job-spouse conflict, job-parent conflict, and job-homemaker conflict. They found that the number of hours worked, work schedule inflexibility, and work stress were positively associated with work family conflict. In terms of outcome variables, job satisfaction, marital satisfaction and life satisfaction were negatively associated with work-family conflict.

Boles, et al., (1996) investigated the relationship of work-family conflict and different facets of job satisfaction (i.e., satisfaction with pay, work itself, co-worker and supervision). They attempted to identify the direction of conflict that was more important as a predictor of job satisfaction. They found that both WFC and FWC were significantly related to all aspects of job satisfaction. They concluded that WFC could be more important and powerful to use as predictor of various aspects of job satisfaction.

Even though few studies have been done in Africa on this subject, to the best of researcher's knowledge none in Kenya. Mokomane (2009), conducted a study on work-family conflict and gender equality in South Africa, where he concluded that women continue to be burdened by trying to balance work and family responsibilities. Another knowledge gap that has existed in the research on work-family conflict is that a large number of studies have considered only a subgroup (e.g., those married or having children) of the population of workers (Greenhaus et al., 2003).

In some cases, researchers only considered those employees with children under the age of 18 or those with children living in the household (Netemeyer et al., 1996) or where

both the subject and their spouse were professionals (Higgins and Duxbury, 2005), rather than the entire population. However, these sub-groupings may have limited generalizability to the participating organization and fail to account for the population of employees as a whole. Further, all employees have the potential to experience work-family conflict and should not be excluded because they are unmarried, do not have children living at home, or their spouse does not work.

In order to bridge the identified gaps in knowledge, the researcher, proposes to study the impact of work-family conflict on job satisfaction in KRA. This will not only extend the study on work-family conflict to a Kenyan context but will also introduce a new dimension in the study of WFC by looking at a tax collection body. In order to increase the generalizability of the findings for this study, the researcher unlike similar studies will adopt an all inclusive sample frame, by targeting all employees of KRA regardless of marital status, age, gender, level of education and rank will be subject of the study. In order to address the statement of the problem, the study sought to answer the following research questions:

1. Which forms of work-family conflict are prevalent in KRA?
2. Which cadre of employees suffer most from work-family conflict?

### **1.3 Objective of the study**

The objective of this study is to establish the impact of work-family conflict on job satisfaction in Kenya Revenue Authority.

#### **1.4 Significance of the study**

It is expected that the study and the associated recommendations will be of benefit to the government, labour unions, and human resource practitioners in designing policies and programmes aimed at promoting high quality of life for employees in order to reduce the negative impact of work-family conflict on the Job Satisfaction. The findings will also be valuable to individuals and organizations that have the responsibility of treating employees with high work-family conflict. For example, by understanding different forms of work-family conflict which can help working women and men to not only achieve better balance between their work and their family roles, but also become more responsive to their subordinates' work-family concerns.

Finally, the study extends the knowledge on the area of work-family conflict in Kenyan context with the aim of contributing to the existing knowledge in this field of study. The findings of the study can therefore, be used by researchers as a basis of existing literature for further research.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 Introduction**

This chapter review literature related to the topic of the study, the research questions and the objective of the study. It discusses work-family conflict, its forms (types), causes, theories, consequences and its relationship with job satisfaction.

#### **2.2 Work-Family conflict**

Work organizations and families are the two most central institutions for individual workers. Since work and family domains require high levels of commitment, balancing them has become a major concern (Yu-Ying, 2007). Overall life satisfaction is considered simply to be a summation of the various domains of an individual's life. Work and Family constitute the two primary pillars of existence, and every civilisation and society grapples with the delicate relationships that support these two domains.

Conflict between work and family responsibilities and its effects on employees is an issue of increasing importance in both popular and academic publications. Academic research has examined this issue in a variety of settings for example, health, police, nursing, public institutions and secretaries (Netemeyer et al., 1996). The most cited definition of work-family conflict is 'a form of interrole conflict in which the role pressures from the work and family domains are mutually incompatible in some respects; or participation in the work (family) role is made more difficult by virtue of participating in the family (work)



role' (Greenhaus and Beutell, 1985, p. 77). A conflict perspective of work and family interference emerged initially from role theory. According to this theory, every individual has a number of roles, which including those at work and outside work.

Within work-family conflict, the proportion receiving the most intense research coverage is the scarcity approach. Using scarcity hypothesis, people can have less energy than that required to fulfil their multiple role obligations, the more roles people have, the more role strain and conflict they experience (Yu-Ying, 2007). The two roles are seen as being in contention with one another. If one allocates more time to the family role, then one is not able to devote as much time to the work role, and must inevitably experience conflict and stress. In addition, work and family researchers have pointed that work-family conflict is bidirectional: work can interfere with family and family can interfere with work.

Work-family conflict occurs when work demands interfere with family-related obligations, while family-work conflict occurs when family demands interfere with work related obligations (Frone et al., 1992). Each type of conflict is associated with unique antecedents and outcomes. Netemeyer et al., (1996), have further supported the bidirectional nature of work-family conflict.

## **2.2 Forms of work-family conflict**

As previously suggested, pressures from work and family roles can lead to conflict between these two domains. The current research on this topic indicates that both work and family domains have their own demands and problems, and can result in either work interfering with family life, or vice versa. Greenhaus and Beutell (1985) were the first to

distinguish three forms of work-family conflict: time-based, strain-based and behaviour-based.

First, time-based conflict occurs when multiple roles simultaneously compete for a person's time, and the time spent on one activity precludes proper completion of other activities. Work sources of time-based conflict include excessive working hours, schedule conflict, or an inflexible work schedule. Family sources of time-based conflict include factors such as marital status, presence of young children or other dependants, large families, or both spouses working long hours (Burke, 1998).

Strain-based conflict occurs when strain from one domain makes it difficult to fulfil the requirements of the other domain. Strain involves such things as dissatisfaction, tension, anxiety, and fatigue. Hence, a person experiencing strain in one domain might have reduced personal capability in another domain. Finally, behaviour-based conflict occurs when specific behaviour associated with one role make it difficult to fulfil the requirements of another.

### **2.3 Causes of work-family conflict**

The various predictors of work-family conflict can be grouped into two categories: role environment and personal demographics (Quick and Tetrick, 2003).

#### **2.3.1 Work and family role environments**

Previous research has considered role-related predictors of work-family conflict such as behaviour involvement, psychological involvement, role-related stressors and effects, and

role-related sources. Behaviour involvement indicates the number of hours devoted to work and family roles. As more time is devoted to one of these, less time is left available to meet the demands of the other (Netemeyer, 1996). Psychological involvement refers to the degree to which individuals identify with a social role and see it as important to their self-concept. For example, high level of psychological involvement in one role, such as family can make it more difficult to engage in another such as work. On the other hand, role related stressors refers to the characteristics of a role that can lead to dissatisfaction or distress and may decrease psychological and physical energy consequently undermining an individual's ability to meet the demands of the other role.

Frone et al., (1996) found that work and family support could help reduce work-family conflict. For example, a supportive supervisor may reduce an excessive number of demands that could cause work-family conflict. Likewise, a supportive family member can provide assistance with family demands, thus reducing the pressure of family problems that might interfere with work performance. However, as Greenhaus and Beutell (1985) found out, pressures from either work or family environments can produce conflict between responsibilities. In the work domain, the number of hours per week worked, job category, and annual family income are the major predictors of work-family conflict.

Time commitment to work can also be an indicator of work-family conflict, since work and family roles do compete for an individual's time and energy (Frone et al., 1992), since time is limited resource. The more time one allocates to one role, the less available time is left for others. Furthermore, inability to schedule one's time appropriately can

escalate the problem. With higher time demands in the workplace, many employees may sometimes need to work overtime or carry work home, resulting in higher levels of work interfering with family lives. Frone et al., (1996), found that the number of weekly hours devoted to work is positively related to levels of work-family conflict.

Another important predictor of work-family conflict is the occupational position or job grade in any organization. A person in a managerial position generally has more important and time-consuming job responsibilities, such that they are required to display high levels of behavioural and psychological involvement in their work. This can lead to job distress and high levels of work-family conflict. Employees at higher levels of management unlike other cadres of employees are less able to relax after work, reflecting their behaviour workload or greater work stress (Yu-Ying. 2007).

Judge et al., (1994), found that the number of children is related to work-family conflict, and having pre-school children particularly is related to higher levels of work-family stress and conflict. The time spent at home on housework, childcare and eldercare responsibilities is another predictor of family-work conflict. The total amount of family work may contribute to role overload and energy depletion, resulting in family-work conflict, because these activities may interfere with the work schedules.

A partner's employment status (e.g. employed or not, and the number of hours devoted to work per week) can also predict the levels of family-work conflict. Women are more likely to be responsible for a greater share of household and childcare duties. Parents with children requiring supervision may also find it difficult to coordinate their work

schedules with those of partners who are employed and working long hours. In this way, women may experience higher levels of work-family conflict if they are receiving lower levels of support from their working partners in meeting family demands and childcare responsibilities (Yu-Ying, 2007).

### **2.3.2 Personal demographics**

Research on demographic variable on work-family conflict has produced mixed results. For example, Duxbury and Higgins, (1998), found that married persons experienced greater work-family conflict compared to those who were unmarried. On the other hand, single mothers may be more susceptible to work-family conflict because they are likely to have greater role demands, more limited resources and thus greater imperative for paid employment, and stronger constraints on job mobility.

### **2.4 Theories of work-family conflict**

Work and family are generally separate in terms of physical and time presence. Parsons and Bales (1995) argue that this is so because traditionally, men assumed the role of breadwinners while women the role of homemakers. Several theories have been used to explain the relationship between work and family. These theories and the evidence that supported them made an important point that work and family domains influence each other, and so employers, societies and individuals cannot ignore one sphere without potential peril to the other (Korpunen and Andrea, 2007). Most of the studies have concentrated on six theories, which explain the relationship between work and family domains.

Spill over refers to the effects of work and family on one another that generate similarities between the two domains (Jeffrey and Nancy, 2000). Spillover can be either positive or negative. Positive spillover refers to satisfaction in one domain automatically lead to satisfaction in the other domain. For example, a father who is satisfied with his family will achieve satisfaction at work and be rated as the best performer. On the hand, an employee who is stressed by the supervisor will pass the same stress at home hence dissatisfaction in both work and home lives.

Compensation theory suggests postulates that what is missing at home will be achieved at work. In other words, it represents efforts to offset dissatisfaction in one domain by seeking satisfaction in another domain. For example, an employee who is dissatisfied at home will receive satisfaction at work. For example, individuals unsatisfied with family life may try to enhance performance at work. It hypothesizes that there is an inverse relationship between work and family such that work and non-work experiences tend to be antithetical. It further proposes that individuals make differential investments of themselves in the two settings, so that what is provided by one makes up for what is missing in the other.

Segmentation according to Jeffrey and Nancy (2000) is the separation of work and family, such that the two domains do not affect one another. It holds the view of natural division of work and family, owing to the separation of the two in time and space and to inherently different functions, they serve. Congruence refers to similarity between work and family, due to a third variable that acts as a common cause. The third variable may include personality trait, genetic factors, behavioural and social and cultural factors

(Frone et al. 1992). This theory suggests that work and family roles are so intertwined that they become indistinguishable. Resource drain theory as the name suggest refers to transfer of finite personal resources, such as time, attention, and energy from one domain to another.

## **2. 5 Work-Family Conflict and Job satisfaction**

Work-family conflict and job satisfaction has been studied using various samples; for example with samples of health professionals, married women and men, full-time employees enrolled in evening courses, dual-career professionals and hospital nurses (Yu-Ying, 2007). Each sample yielded significant results. However, some studies have found no relationship between work-related conflict and job satisfaction. This was the case of a study by Lyness and Thompson (1997), sampling executives

Job satisfaction has been examined by researchers as a consequence of work-family conflict. For example, Allen (2001), conducted a comprehensive review of the negative consequences associated with work-family conflict and developed a framework for research by grouping these outcome into three categories. The first category was work-related outcomes, including job satisfaction, organizational commitment and intention to turnover, absenteeism, job performance, career satisfaction, and career success. The other category includes life satisfaction, marital satisfaction, family satisfaction, family performance, and leisure satisfaction. The final category was stress-related outcomes, including general psychological strain, depression, substance abuse, and burnout. Work-family conflict has been shown to lead to psychological symptoms such as higher stress and increased incidence of depression (Ahmad, 1996; Kossek and Ozeki, 1998). Several

organizational researches have identified a number of possible antecedents to job satisfaction. This is because job satisfaction is an important workplace construct and one that is of great concern for effective management. Some of the antecedents of job satisfaction include a variety of perceptions and attitudes. For example, supportive supervision is related to job satisfaction (Johansson 2002). Role stress, role conflict and role ambiguity on the other hand have been found to negatively relate to job satisfaction in many work settings.

Both work-family conflict and family-work conflict have been linked to decreased satisfaction in the particular domain in which the interference is experienced. For example, work-family conflict decreases marital satisfaction while family-work conflict decreases work satisfaction.

Boles et al, (1996) evaluated the relationship between work-family conflict and satisfaction. Specifically, they were interested in looking at the process by which work stress and family demands interact and subsequently influence work satisfaction, marital satisfaction, and overall life satisfaction. In a sample of 432 male and 335 female accounting professionals, they predicted that conflict within each role would be directly related to satisfaction within that role. That is to say that work-related role stress would directly influence job satisfaction while family-related role stress would influence marital satisfaction.

The researchers also predicted an indirect relationship between work-related role stress and parental demands and satisfaction (work, marital, and life), through work-family conflict. Participants, all of whom were married and employed full-time, completed



measures of work-related role stress, parental demands, work-family conflict, job satisfaction, marital satisfaction, and life satisfaction. Results suggested that work-family conflict was related to domain specific satisfaction as well as overall life satisfaction. Results also supported a direct relationship between work-related role stress and work-family conflict. It was found that as work-related role stress increases, life satisfaction decreased because of subsequent increases in work-family conflict, providing evidence of work-family conflict as a mediating variable.

Perrewe, et al. (1999) investigated the role of value attainment as a mediator in the relationship between work-family conflict and job satisfaction. Value attainment was broadly defined as the ability to attain one's values. It was hypothesized that work-family conflict has a negative effect on job and life satisfaction because the conflict has a negative impact on value attainment. Participants included 267 hotel managers, all of whom completed a series of questionnaires assessing work-family conflict, value attainment, job satisfaction, and life satisfaction. Results suggested that value attainment does function as a partial mediator of the relationship between work-family conflict and job and life satisfaction. Specifically, work-family conflict was found to be negatively related to job and life satisfaction.

However, the magnitude of this relationship was lessened once the effects of value attainment had been controlled. Little other research has attempted to better understand the relationship between work-family conflict and job satisfaction. Perrewe et al. (1999) suggest that value attainment is certainly not the only variable that helps explain the complicated relationship between work-family conflict and job and life satisfaction.

A study of front-line service employees in the restaurant industry. Boles and Babin, (1996), found that work-family conflict mediated the relationship between role stress and job satisfaction. It has also been found that work-family conflict may lead to emotional exhaustion (burnout) which, in turn, may result in lower level of job satisfaction. While a study by Wiley, (1987) found no significant correlation between WFC and job satisfaction. Kim and Ling (2001) studied work family conflict among married women entrepreneurs in Singapore. They addressed three types of work family conflict: job-spouse conflict, job-parent conflict, and job-homemaker conflict. They found that the number of hours worked, work schedule inflexibility, and work stress were positively associated with work family conflict. In terms of outcome variables, job satisfaction, marital satisfaction and life satisfaction were negatively associated with work-family conflict.

Boles, et al., (2001) investigated the relationship of work-family conflict and different facets of job satisfaction (i.e., satisfaction with pay, work itself, co-worker and supervision). They attempted to identify the direction of conflict that was more important as a predictor of job satisfaction. They found that both WFC and FWC were significantly related to all aspects of job satisfaction. They also found that WFC could be more important and powerful to use as predictor of various aspects of job satisfaction. Work-family conflict was also found to be negatively related to several variables that are linked to career satisfaction, such as career progression and career involvement, and to other types of satisfaction, such as job and life satisfaction.

## CHAPTER THREE

### RESEARCH METHODOLOGY

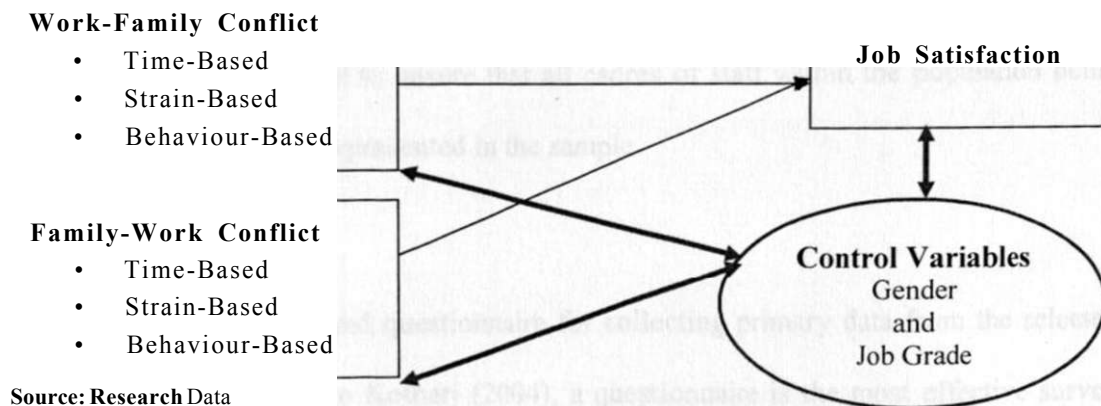
#### 3.1 Introduction

This chapter discusses the research methodology used in the study. The chapter includes the research design, study population, sample design, data collection instrument and concludes with data collection procedures and data analysis techniques.

#### 3.2 Research Design

The research problem was solved using survey research design. This enabled an analysis of the relationship between work-family conflict and family-work conflict, and job satisfaction. According to Doyle (2004), a survey research refers to a body of techniques for collecting data on human characteristics, attitudes, thoughts, and behaviour by obtaining responses from individuals to a set of prepared questions. Descriptive survey technique with self-administered questionnaires as the survey instrument was considered appropriate for this study.

**Figure 3.2 Conceptual framework of the study**



### **3.3 Study population**

The study population of the study was 4,305 (Appendix I) employees of Kenya Revenue Authority. KRA is the only state corporation charged with tax collection on behalf of the government. It has employees in all parts of the country. The authority offices are well connected with KRA's intranet, which eases communication among staff.

### **3.4 Sample Design**

The study involved all cadres' employees in KRA. The selection of the sample size was based on on-line sample size calculator guidelines ([www.macorr.com](http://www.macorr.com) retrieved on 24/5/2010). Random sampling was employed where 94 respondents were selected to participate in the survey. The study used the existing KRA cadre of staff, which were stratified into four strata (top management, middle-level management, lower-level management and non-management staff) which cut across all the KRA departments. Staff list from all the departments formed the sampling frame.

Through random sampling, a sample was then selected from each stratum separately, based on the percentage of staff in each cadre to the entire staff population. This produced a stratified sample. Since random sample was used, it ensured that all respondents in each stratum had an equal opportunity for selection. The stratified sampling design was used to ensure that all cadres of staff within the population being studied were adequately represented in the sample.

### **3.5 Data Collection**

The study used a structured questionnaire for collecting primary data from the selected respondents. According to Kothari (2004), a questionnaire is the most effective survey

instrument due to its many advantages including economy, ease of use and standardization of responses. It is also easier to analyse data from questionnaires. The researcher designed and personally distributed the 94 questionnaires to the respondents at their places of work. Those who were in outstations were sent the questionnaire through staff mail. Five days after administering the questionnaires, the researcher personally called and e-mailed all respondents to reminding them of the collection of the filled questionnaires. Actual collection of the questionnaires was done within two weeks of distribution.

The researcher distributed the questionnaires to the selected respondents. The questionnaire had been previously pre-tested using four respondents in order to clarify the questions. A cover letter from the researcher and an authority letter from KRA (allowing the researcher to collect data within KRA) accompanied each questionnaire, which stated the purpose of the research, encouraged participation, assured the respondents of confidentiality and thanked them for their cooperation (Appendix II).

The questionnaire was divided into four parts: part A had eleven questions on the demographic information of the respondents such as age, gender, department, marital status, dependent children and education. Part B and C covered questions measuring the independent variables of the study i.e. work-family conflict and family-work conflict. Each section had three questions (each question testing one form of work-family conflict). Finally, part E examined job satisfaction of the respondents in relation to parts A, B, and C.

All the three scales used in this study (work-family conflict, family-work conflict and job satisfaction scales) were modified from Yu-Ying Lu, (2007). The questionnaire used closed-ended questions measured on a 5-point Likert scale. Respondents were asked to state their level of agreement or disagreement with the questions ranging from strongly-agree to strongly-disagree positions except for part, A which had open-ended questions. Close-ended questions were used in order to improve consistency of the responses. They are also more easily analyzed, and are more likely to communicate similar meanings and generally take less time in such surveys.

### **3.6 Data Analysis**

After collecting the questionnaires from the respondents, the researcher checked them for completeness and only the ones completely and properly filled were considered for analysis. The checking was to ensure the data was accurate, consistent with the facts gathered, uniformly entered as completely as possible and had been well arranged to facilitate coding and tabulation. A manual screening of the received questionnaires was done to check for completeness and exclude incomplete ones before further analysis.

The questionnaires found fit for analysis were coded and the raw data entered into Statistical Package for Social Scientists (SPSS version 15) where further analysis was done. Descriptive statistics was used to answer the research questions and the objective of the study. In addition to calculating the mean and the standard variation of the variables of the study, results from the analysis were presented in form of tables and figures for ease of interpretation and understanding.



## **CHAPTER FOUR**

### **DATA ANALYSIS, RESULTS AND DISCUSSION**

#### **4.1 Introduction**

This chapter provides a description of the results of data analyses in narrative and tabulated manners. First, demographic information for the respondents is reported such as gender, age, grade, and marital status along with organizational proportions of participants. Second, descriptive statistics, such as means, standard deviations, skewness and kurtosis, followed by detailed analysis of the research questions. Finally, the chapter discusses the research objective.

The study sought to establish the impact of work-family and family-work conflict (independent variables) and Job Satisfaction (dependent) on employees of Kenya Revenue Authority. The focus of the study was on the following on: forms of work-family conflict most experienced in KRA, cadres of staff that are mostly affected, and whether work-family conflict has any impact on the job satisfaction on KRA's employees.

#### **4.2 Characteristics of the sample**

In total, 94 questionnaires were distributed to the sampled respondents and 74 were received back. However, 14 responses were excluded by the researcher for administrative reasons (e.g., too much missing information and inconsistency). The final sample included in this study consisted of 60 employees representing a response rate of 63.83%. The researcher considered the response adequate since respondents from all the departments and grade clusters in the authority responded. According to Mugenda and

Mugenda (2003), a response rate of over 60% of the respondents is considered adequate but if unresponsive rate is high, the researcher is required to do a follow up study to check the factors behind the lack of response since it can be a relevant factor in the study. High response rates reduce the risk of bias in the responses. Table 4.1 below, shows the response from staff at different cadres. Top management and middle level, management recorded high response rates of 100% each while lower level and non-management staff reported response rate of 69.23% and 52.17% respectively.

**Table 4.2 Response per Grade clusters**

<b>Grade level</b>	<b>Grade Cluster</b>	<b>Returned</b>	<b>Distributed</b>	<b>Response Rate</b>
Top Management	1-3	1	1	100%
Middle-level Management	4-6	8	8	100%
Lower-level Management	7-10	27	39	69.23%
Non-management	11-16	24	46	52.17%
	<b>Total</b>	<b>60</b>	<b>94</b>	<b>63.83%</b>

Source: Research Data

#### **4.2.1 Demographic Information**

From this study, it was deduced that the respondents were aged between 20 and 59 years of age ( $M = 35$  years.  $SD = 5.38$ ). Female constituted 53.33 % while men were 46.67%. This portrays a gender-balanced workforce. The vast majority (75.00%) of the sample was married, 23.3% single and 1% widowed. In terms of children. 73.33 had children while 26.67% did not have any child, they were either single or married but with no child. Among those with children, 56.67% had between one to four children, 16.67% of the respondents had between four and six children, while 26.67% had no children. Only, 55% were staying with children below 18 years. In terms of grading, majority of staff are in lower-level management (45%), followed by non-management staff (40%). Top management cadre formed 1.67% of the respondents while middle-level management



was 13.33%. The level of education of the respondents was as follows; 46.67% of the respondents were university graduates. 30% of the respondents were postgraduates, 11.67% were diploma holders, 10% had form four certificate while 1.67% certificate holders. Please refer to Table 4.2.1 below.

**Table 4.2.1 Profile of Respondents**

		Valid No. ( = 60)	Frequency(N)	Percent (%)
Gender	Male		28	46.67
	Female		32	53.33
Age	20-30		17	28.33
	31-3		14	23.33
	36-40		6	10.00
	41-45		12	20.00
	46 and above		11	18.33
Level of Education	Certificate		1	1.67
	Form Four		6	10.00
	Diploma		7	11.67
	Degree		28	46.67
	Post Graduate		18	30.00
Job Grade	Grade 1-3		1	1.67
	Grade 4-6		8	13.33
	Grade 7-10		27	45.00
	Grade 11-16		24	40.00
Marital status	Single		14	23.33
	Married		45	75.00
	Widowed		1	1.67
Spouse employment	Full Time		33	55.00
	Part Time		2	3.33
	Not Employed		11	18.33
	N/A		14	23.33
Having children	Yes		44	73.33
	No		16	26.67
No. of children	1-3		34	56.67
	4-6		10	16.67
	None		16	26.67

Source: Research Data

### 4.3 Descriptive results of the research variables

#### Means, Standard Deviations, Skewness and Kurtosis

Table 4.3 provides the number of responses, minimums, maximums, means, standard deviations, skewness statistics and standard errors, and kurtosis statistics and standard errors for the variables of interest. Work-family conflict had a mean of 2.81 (SD = 1.28). Family-work conflict had a mean of 4.04 (SD = 1.01). Job satisfaction was yielded a mean of 2.89 (SD = 1.16).

**Table 4.3 Descriptive statistics**

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
<b>Gender</b>	<b>60</b>	<b>1</b>	<b>2</b>	<b>1.53</b>	<b>0.503</b>	<b>-0.137</b>	<b>0.309</b>	<b>-2.051</b>	<b>0.608</b>
<b>Age</b>	<b>60</b>	<b>1</b>	<b>5</b>	<b>2.77</b>	<b>1.511</b>	<b>0.229</b>	<b>0.309</b>	<b>-1.461</b>	<b>0.608</b>
<b>Education</b>	<b>60</b>	<b>1</b>	<b>5</b>	<b>3.93</b>	<b>0.989</b>	<b>-0.95</b>	<b>0.309</b>	<b>0.495</b>	<b>0.608</b>
<b>Grade</b>	<b>60</b>	<b>1</b>	<b>4</b>	<b>3.23</b>	<b>0.745</b>	<b>-0.665</b>	<b>0.309</b>	<b>-0.003</b>	<b>0.608</b>
<b>Department</b>	<b>60</b>	<b>1</b>	<b>14</b>	<b>5.32</b>	<b>4.405</b>	<b>0.696</b>	<b>0.309</b>	<b>-0.911</b>	<b>0.608</b>
<b>Marital status</b>	<b>60</b>	<b>1</b>	<b>3</b>	<b>1.78</b>	<b>0.454</b>	<b>-0.835</b>	<b>0.309</b>	<b>0.169</b>	<b>0.608</b>
<b>No of children</b>	<b>60</b>	<b>1</b>	<b>4</b>	<b>1.97</b>	<b>1.288</b>	<b>0.851</b>	<b>0.309</b>	<b>-1.094</b>	<b>0.608</b>
<b>Children ages</b>	<b>60</b>	<b>1</b>	<b>4</b>	<b>2.15</b>	<b>1.388</b>	<b>0.509</b>	<b>0.309</b>	<b>-1.677</b>	<b>0.608</b>
Work-Family Conflict									
<b>Time-Based WFC</b>	<b>60</b>	<b>1</b>	<b>5</b>	<b>2.85</b>	<b>1.4</b>	<b>0.2</b>	<b>0.309</b>	<b>-1.283</b>	<b>0.608</b>
<b>Strain-based WFC</b>	<b>60</b>	<b>1</b>	<b>5</b>	<b>2.83</b>	<b>1.291</b>	<b>-0.07</b>	<b>0.309</b>	<b>-1.174</b>	<b>0.608</b>
<b>Behaviour-based WFC</b>	<b>60</b>	<b>1</b>	<b>5</b>	<b>2.75</b>	<b>1.144</b>	<b>0.233</b>	<b>0.309</b>	<b>-0.535</b>	<b>0.608</b>
				<b>2.81</b>	<b>1.28</b>				
Family-Work conflict									
<b>Time-based FWC</b>	<b>60</b>	<b>1</b>	<b>5</b>	<b>4.22</b>	<b>0.865</b>	<b>-1.253</b>	<b>0.309</b>	<b>2.147</b>	<b>0.608</b>
<b>Strain-based FWC</b>	<b>60</b>	<b>1</b>	<b>5</b>	<b>4.28</b>	<b>1.01</b>	<b>-1.626</b>	<b>0.309</b>	<b>2.465</b>	<b>0.608</b>
<b>Behaviour-based FWC</b>	<b>60</b>	<b>1</b>	<b>5</b>	<b>3.62</b>	<b>1.166</b>	<b>-0.458</b>	<b>0.309</b>	<b>-0.583</b>	<b>0.608</b>
				<b>4.04</b>	<b>1.01</b>				
Job Satisfaction									
<b>Job satisfaction</b>	<b>60</b>	<b>1</b>	<b>5</b>	<b>2.38</b>	<b>1.136</b>	<b>0.693</b>	<b>0.309</b>	<b>-0.327</b>	<b>0.608</b>
<b>Job dissatisfaction</b>	<b>60</b>	<b>1</b>	<b>5</b>	<b>3.52</b>	<b>1.282</b>	<b>-0.313</b>	<b>0.309</b>	<b>-1.193</b>	<b>0.608</b>
<b>Overall Job evaluation</b>	<b>60</b>	<b>1</b>	<b>5</b>	<b>2.78</b>	<b>1.059</b>	<b>0.452</b>	<b>0.309</b>	<b>-0.582</b>	<b>0.608</b>
				<b>2.89</b>	<b>1.16</b>				

WFC = work-family conflict; FWC = family-work conflict

Source: Research Data

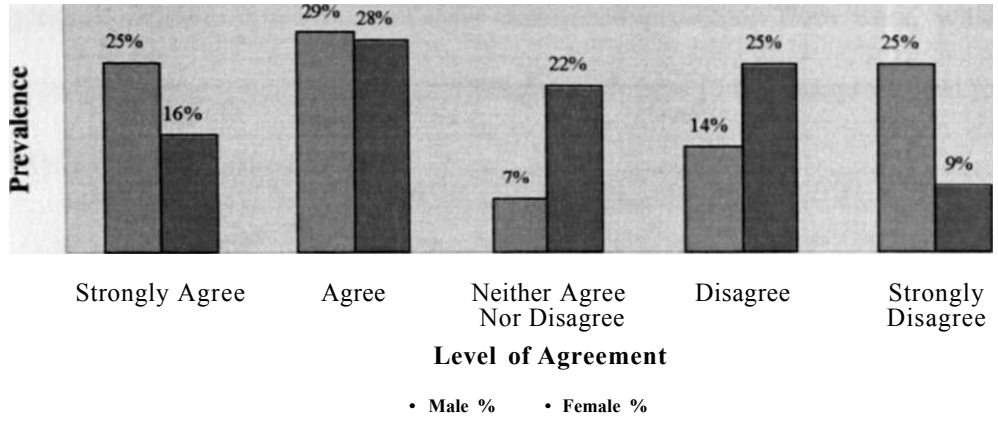
Since this study employs quantitative data analysis, two statistical values were checked to assess the normality of the distribution of the variables: skewness and kurtosis. Skewness is a measure of how responses are distributed, while kurtosis is a measure of how responses cluster around a central point for a standard distribution (Stern et al., 1977). A criterion from the literature is that a skewness statistic bigger than 3.0 or a kurtosis statistic bigger than 8.0 would imply that the distribution is non-normal (Kline, 2005). The skewness and kurtosis statistics for all variables in this study were within these acceptable ranges of normality as shown on Table 4.3 above.

#### **4.4 Research Question 1: What are the most prevalent Forms of Work-Family and Family-Work conflict prevalent in KRA?**

The study sought to establish which forms of work-family conflict are most commonly among KRA employees. There are three forms of work-family/family-work conflict: time-based, strain-based and behaviour based conflicts. Respondents were asked to state their level of agreement or disagreement on a 5-point likert scale ranging from strongly agree to strongly disagree. For example, 'The amount of time my job takes up makes it difficult to fulfill my family responsibilities', My job produces strain that makes it difficult to fulfill family duties and, The behaviours I perform that make me effective at work do not help me to be a better Parent/spouse/sibling at home. Each form of conflict, either work-family or family-work conflict are discussed separately where responses from both male and female employees are presented in forms of bar graphs indicating level of agreement/disagreement in terms of percentages (%) in the following sections.

#### 4.4.1 Work-Family Conflict

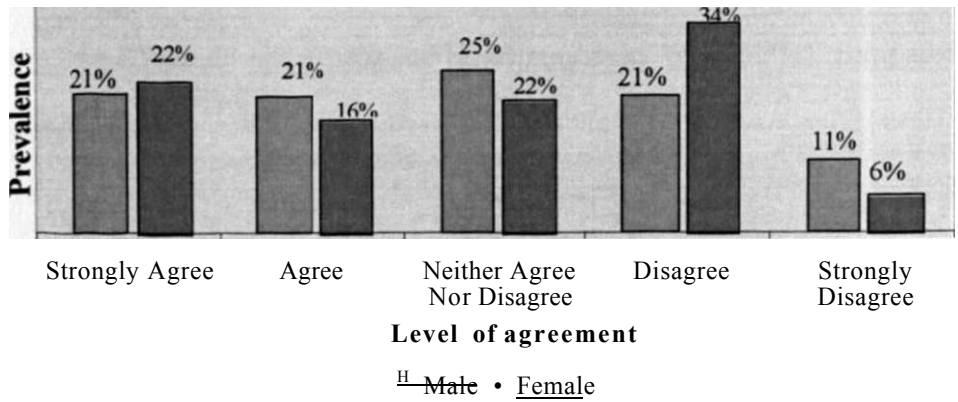
**Figure 4.4.1a: Time-Based Work-Family conflict**



Source: Research Data

From Figure 4.4.1a above more than half (54%) of male employees across the job cadres is experienced time-based conflict compared to 44% of female counterparts. Less than half of male employees, (39%) do not experience time-based work-family conflict. Only 22% of female employees were not sure whether they experience time-based WFC or not. The chart therefore, confirms that time-based WFC is a problem of men.

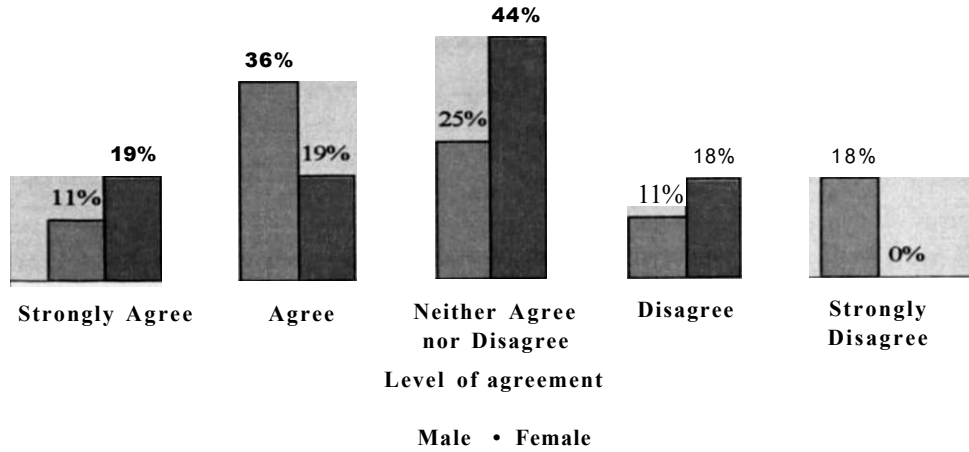
**Figure 4.4.1b Strain-Based Work-Family conflict**



Source: Research Data

From Figure 4.4.1b above, male employees experience more strain-based WFC conflict compared to female employees at 42% and 37% respectively. Only 6% of male employees strongly disagreed that they experience any strain from work, which spills over to their family well-being. More female employees (34%) disagreed that job-strain affect their family responsibilities.

**Figure 4.4.1c Behaviour-Based Work-Family conflict**

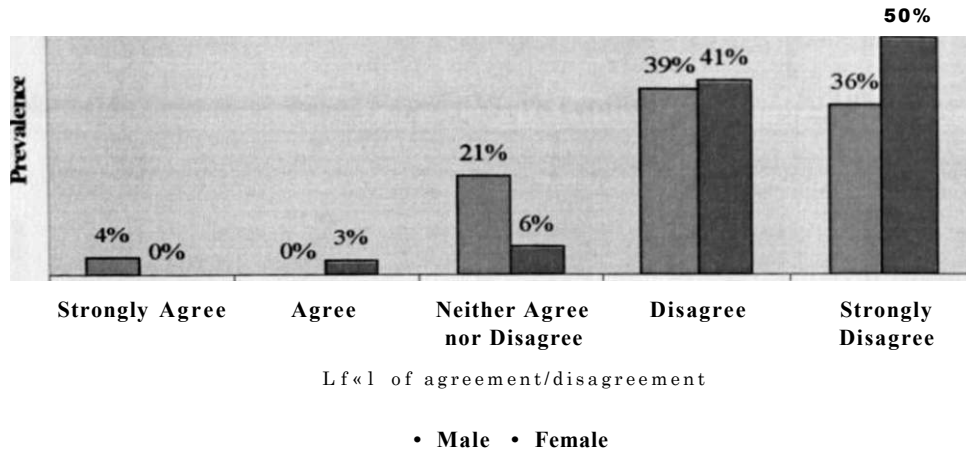


Source: Research Data

From Figure 4.1c above, male employees reported high rate of behaviour-based WFC conflict at 47% than female counterparts at only 38%. Just like strain-based WFC, more female employees do not experience behaviour-based WFC (44%), compared to male employees at 25%.

#### 4.4.2 Family-Work conflict

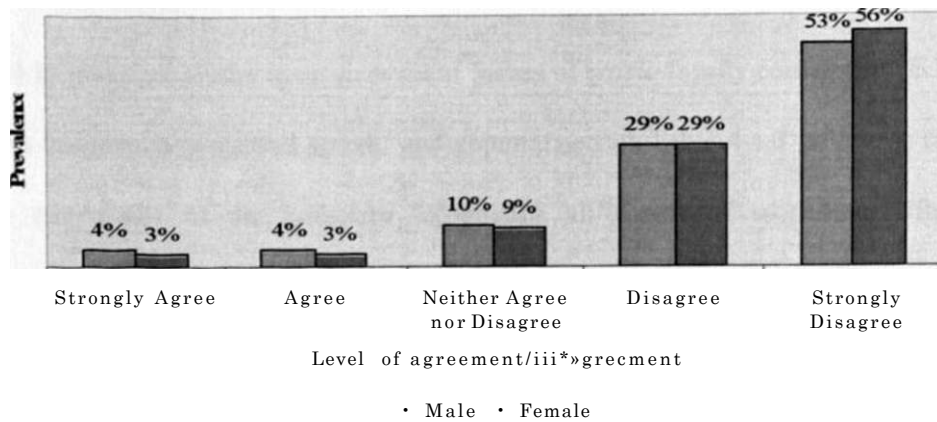
Figure 4.4.2a Time-Based Family-Work conflict



Source: Research Data

Time-based FWC is not a common problem in the authority as can be seen from Figure 4.4.2a above. Only 4% of men and 3% of women confirmed experiencing this conflict. Majority of male employees (75%) and female (91%) employees disagreed that time-based FWC affect their job performance.

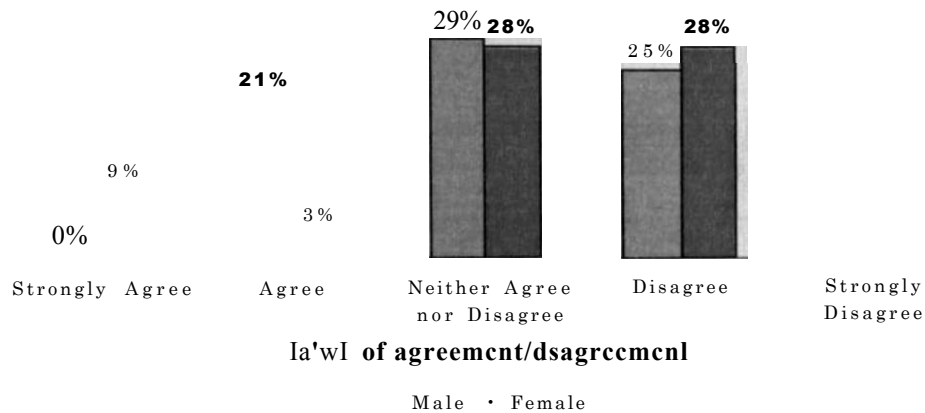
Figure 4.4.2b Strain-Based Family-Work conflict



Source: Research Data

A very small population experience strain-based FWC. Only 14% of employees experience this form of conflict (Male 7% and female 7%). Contrary, 82% and 85% of male and female respectively disagreed that they experience strain-based FWC.

**Graph 4.4.2c Behaviour-based Family-Work conflict**



Source: Research Data

Put all employees together, 33% (12% male and 21% female) of them acknowledged they experience behaviour-based FWC. Among those who disagreed were 50% male and 60% female. Nevertheless, more than half (57%) of respondents neither agreed nor disagreed that they experience behaviour-based FWC.

**4.4.3 Discussion on the most prevalent forms of work-family conflicts in KRA**

From the results presented above, and summarised in Table 4.4.3 below, it can be seen that employees of the authority experience all forms of work-family/family-work conflicts. The most prevalent form of work-family/family-work conflict is time-based WFC (49%), followed by behaviour-based WFC (42.5%), strain-based WFC (40%); strain-based FWC and Behaviour-based FWC each scoring 7% and lastly, time-based FWC (3.5%).

As can be seen in Table 4.4.3 below, male employees experience more work-family conflicts compared to female counterparts i.e. 47% and 40% respectively. On the hand, more female employees (7%), experience family-work conflicts than male employees (5%). Generally, the results show that in KRA work-family conflict is experienced by more employees compared to family-work conflicts, at 43.83% and 5.83% respectively.

	Male (%) N = 28	Female (%) No. = 32	Average (%)
Time-Based WFC	54	44	49
Strain-Based WFC	42	38	40
Behaviour-Based WFC	47	38	42.5
	<b>47.67</b>	<b>40.00</b>	<b>43.83</b>
Time-Based FWC	4	3	3.5
Strain-Based FWC	8	6	7
Behaviour-Based FWC	2	12	7
	<b>4.67</b>	<b>7.00</b>	<b>5.83</b>

Source: Research Data

This finding agrees with other similar studies examining the relationship between work-family conflict and family-work conflict (Netemeyer et al., 1996 and Frone et a., 1992). Generally, work-family conflict has been found to be more common than family-work conflict. Hence, it confirms the spillover theory that work can spill over to family causing work-family conflict.

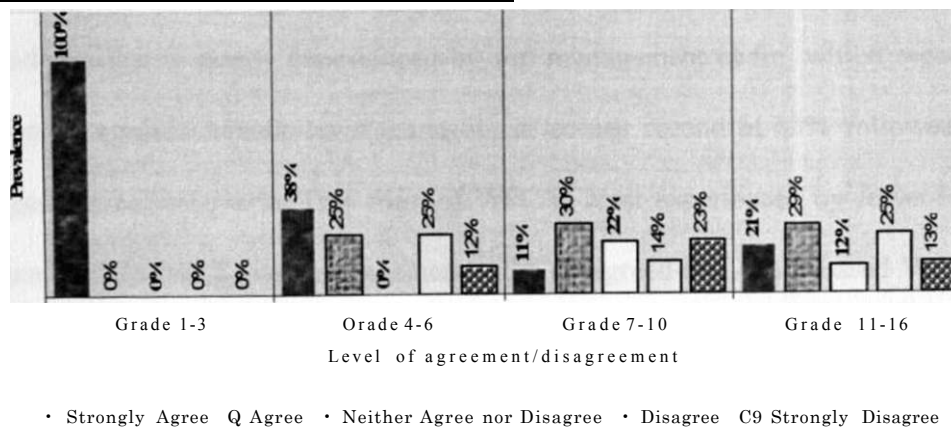


**4.5 Research Question 2: Which cadre of staff is more prone to Work-Family Conflict?**

The study sought to seek the prevalence of work-family conflict and/or family-work conflict among different cadre of employees in KRA, ranging from non-management staff, to top management. For analysis purposes responses are summarised into three i.e. agreed (strongly agreed and agreed), disagreed (strongly disagreed and disagreed), and no effect (neither agreed nor disagreed).

**4.5.1 Forms of work-family conflicts**

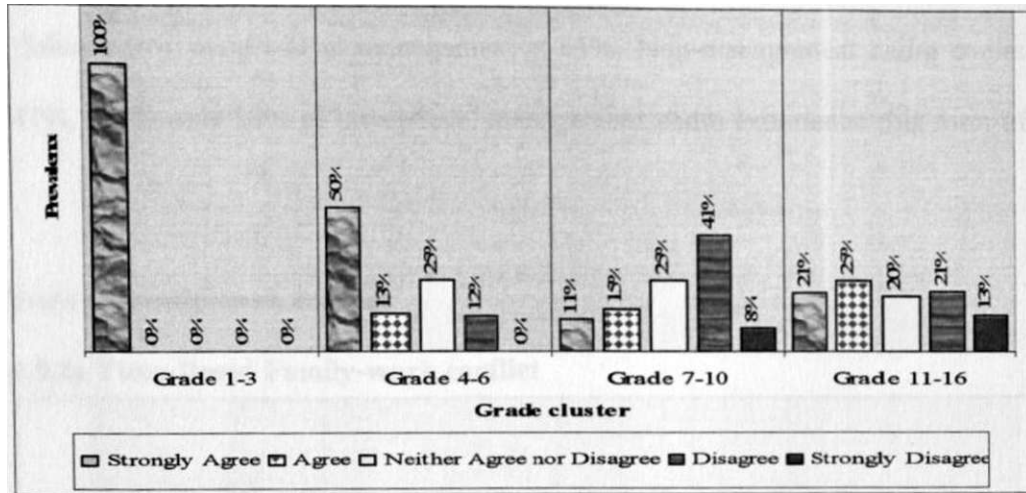
**Figure 4.5.1a Time-Based Work-Family conflict**



Source: Research Data

From Figure, 4.5.1a above it can be seen that top management and middle level management experience higher percentage of time-based WFC, of 100% and 63% respectively. Half of the non-management staff (50%) experience time-based WFC, while only 41% of lower-level management staff experiences this form of WFC. Compared to the number of staff who disagreed that they experience this form of WFC, which ranges from, 0%, 0%, 37% and 38% respectively from top management, to non-management level, it can be deduced that all cadre of staff at the authority experience time-based WFC.

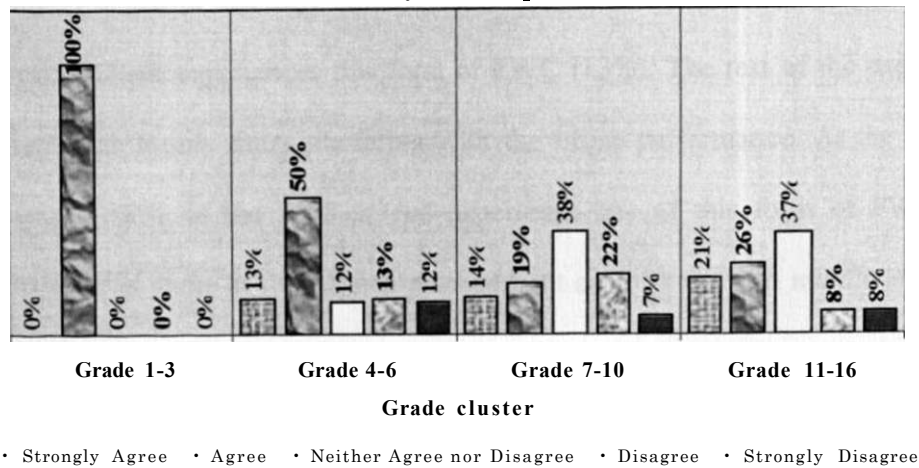
**Figure 4.5.1b Strain-Based Work-Family conflict**



Source: Research Data

Strain-based conflict is mostly experienced by top management cadre, which reported 100% (strongly agreed). Middle-level management comes second at 63% followed by non-management cadre at 46%. This form of WFC is least experienced by lower-level management staff (27%). Lower-management cadre disagreed that strain-based WFC is common in the organization scoring 49%, with 25% of them neither agreeing nor disagreeing.

**Graph 4.5.1c Behaviour-based Work-Family conflict**

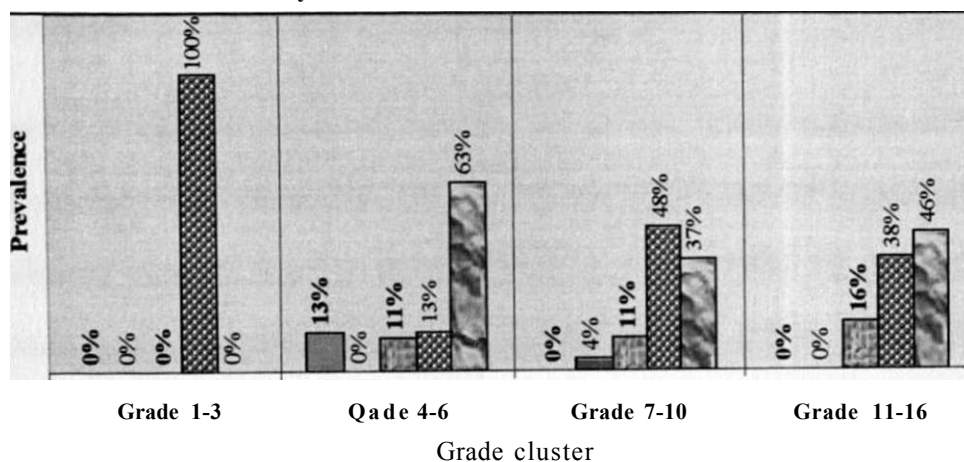


Source: Research Data

Figure 4.5.1c above reports that this form of WFC is a problem of the top management (100%), followed by middle-level management at 63%. Non-management cadre comes third at 47%, while only 33% of lower-level management cadre experience this form of WFC.

#### 4.5.2. Forms of family-work conflict

Figure 4.5.2a Time-Based Family-work conflict

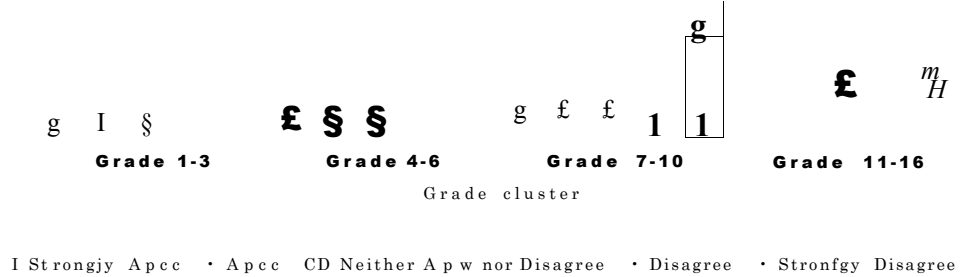


• Strongly Agree • Agree G3 Neither Agree nor Disagree Q Disagree • Strongly Disagree

Source: Research Data

Figure 4.5.2a above indicates that time-based FWC is not prevalent at the authority. Only middle-level management experiences this form of FWC (13%). The rest of the cadres have no problem with family time interfering with the office performance. At the top management level, 100% of the staff do not experience any of this form of FWC, followed by lower-level cadre at (85%), non-management cadre (84%) and middle-level cadre (76%).

**Figure 4.5.2b Strain-Based Family-Work conflict**



Source: Research Data

From Figure 4.5.2b above, it was found that this form of FWC is only experienced by lower-level cadre and non-management cadre, which reported 7% and 9% respectively. Top and middle-level cadres have no experience with this form of FWC. All staff at the top and middle-level management (100%) disagreed that this form of FWC affect them, at the same time 86% and 75% of the lower-level and non-management cadres respectively confirmed that this form of FWC is not a problem to them. Only 14 employees (23%) neither agreed nor disagreed that strain-based FWC is a problem at the authority.

**Figure 4.5.2c Behaviour-based Family-Work conflict**



Source: Research Data

Figure 4.5.2c above, shows that behaviour-based FWC is prevalent at the top and middle-level cadres with 100% and 50% respectively agreeing. Behaviour-based FWC even though experienced by other cadres, is not a serious problem. Lower-level and non-management staff recorded 4% and 17% respectively. Majority of employees who disagreed were from lower-level management (63%) followed by non-management level at 54%.

#### 4.5.3 Discussion on the most prevalent forms of work-family conflicts in KRA

From the results presented above, and summarised in Table 4.6a below, it can be seen that employees of the authority experience all forms of work-family/family-work conflicts. The most prevalent form of work-family/family-work conflict is time-based WFC (63.5%), followed by behaviour-based WFC (60.75%), strain-based WFC (59%); Behaviour-based FWC (42.75%), time-based FWC (4.25%) and strain-based FWC (4%).

**Table 4.5.3: Summary of Forms of work-family conflicts across cadres**

	Top Management (%)	Middle-level Management (%)	Lower-level Management (%)	Non- management (%)	Average (%)
<b>Work-Family Conflict</b>					
Time-Based WFC	100	63	41	50	63.5
Strain-Based WFC	100	63	27	46	59
Behaviour-Based WFC	100	63	33	47	60.75
	<b>100.00</b>	<b>63.00</b>	<b>33.67</b>	<b>47.67</b>	<b>61.08</b>
<b>Family-Work conflict</b>					
Time-Based FWC	0	13	4	0	4.25
Strain-Based FWC	0	0	7	9	4
Behaviour-Based FWC	100	50	4	17	42.75
	<b>33.33</b>	<b>21.00</b>	<b>5.00</b>	<b>8.67</b>	<b>17</b>

Source: Research Data

As can be seen in Table 4.5.3 above, work-family conflict is most prevalent at the top management level (100%). More than half of middle-level management cadre (63%) also suffers from work-family conflict. Non-management staff, experiences more work-family conflict (47.67%) compared to lower-level management cadre (33.67%). Family-work conflict even though experienced by all cadres of employees, it is not as prevalent as work-family conflict. All the cadres registered less than 50% mark as far as this conflict is concerned. At the top management, only 33.33% suffer from family-work conflict. This is followed by middle-level management at 21%. non-management staff at 8.67% and lower-level management at only 5%. The study has found that work-family conflict is more prevalent at the top management level as compared to lower cadres. Hence, there is a positive association between job cadre and work-family conflict. Similar findings were found by Pleck et al., (1980).

#### **4.6 Study objective: To establish the impact of Work-Family conflict on Job**

##### **Satisfaction**

The objective of the study was to establish the impact of work-family conflict and/or family-work conflict on job satisfaction on employees of Kenya Revenue Authority. Both correlation analysis and regression analysis were used to establish the relationship and the strength or impact of the relationship among variables respectively. Respondents were asked to state how satisfied they were with their jobs and to state whether given opportunity, they will leave the job. Correlation analysis and regression analysis were both done to establish the relationship and strength of such relationships among the variables in the study. The I consistency of the subscales was neither agree nor disagree: Cronbach's alphas were for WFE • = .86, for WFI • = .39, for FWE • = 82, and for FWI • = .91.

#### 4.6.1 Correlation analysis

Pearson product moment correlation procedure was adopted to determine the nature and strength of the relationship among variables of the study.

**Table 4.6.1a Correlation Coefficient of the relationship between the variables**

		WFC	FWC	JS
<b>Work-family conflict</b>	Pearson Correlation	1	.167	.005
	Sig. (2-tailed)		.202	.971
	N	60	60	60
<b>Familv-work conflict</b>	Pearson Correlation	.167	1	-.120
	Sig. (2-tailed)	.202		.360
	N	60	60	60
<b>Job Satisfaction</b>	Pearson Correlation	.005	-.120	1
	Sig. (2-tailed)	.971	.360	
	N	60	60	60

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

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

Source: Research Data

Table 4.6.1a above illustrates the coefficient relationship between the variables. Job satisfaction was found to be negatively correlated with the two aspects of work life conflict, work-family conflict ( $r = -.005$ ,  $p < .05$ ) and family-work conflict ( $r = -.120$ ,  $p < .01$ ). This confirms that there is a negative correlation between work-family conflict and job satisfaction, while there exist a positive correlation between job satisfaction and work-family conflict.

Separate correlations were run to study the relationship of independent and dependent variables at different levels of management. The results are as shown on Table 4.6.1b below. By analysing the correlation coefficient of the top management, it was found that job satisfaction is negatively related with work-family conflict ( $r = -.188$ ). On the other hand, family-work conflict is positively correlated with job satisfaction ( $r = .101$ ). The results

further reveal that job satisfaction in the top management decreases with the increase in work-family conflict. The correlation analysis of middle-level management shows that work-family conflict (-0.269,  $p < .01$ ) and family-work conflict (-.154,  $p < .01$ ) are negatively and significantly correlated with job satisfaction. The analysis shows that job satisfaction decreases with increase work-family conflict at this job cadre. At the lower-level and non-management cadre job satisfaction is negatively related with WFC and FWC, (-.0249) and (-.432) respectively.

**Table 4.6.1b Correlation Coefficient of the relationship between variables of different cadres**

			WFC	FWC	JS
Top Management	WFC	Pearson Correlation	0.083	0.078	-0.188
		Sig. (2-tailed)	0.529	0.554	0.151
		N	60	60	60
	FWC	Pearson Correlation	.315(*)	-0.03	0.101
		Sig. (2-tailed)	0.014	0.82	0.442
		N	60	60	60
Middle-level Management	WFC	Pearson Correlation	0.429 (*)	0.504	-0.269
		Sig. (2-tailed)	0	0.012	0
		N	60	60	60
	FWC	Pearson Correlation	0.913 (**)	0.665	-.154
		Sig. (2-tailed)	.000	.000	0.12
		N	60	60	60
Lower-level/Non-Management	WFC	Pearson Correlation	0.68 (**)	1	-0.249
		Sig. (2-tailed)	.000	.000	0.155
		N	60	60	60
	FWC	Pearson Correlation	.379(*)	0.466	-.432
		Sig. (2-tailed)	.000	.000	.000
		N	60	60	60

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

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

Source: Research Data



#### 4.6.2 Regression analysis

Linear regression was done in order to determine the explanatory power of independent variables (work-family conflict and family-work conflict) in the variance of dependent variable (job satisfaction). The estimated results are shown on Table 4.4.2 below.

**Table 4.6.2 Estimated result for overall sample (Dependent variable Job Satisfaction)**

##### Coefficients

		Unstandardized Coefficients		Beta	t	Sig.
		B	Std. Error			
<b>Equation 1</b>	(Constant)	3.663	2.680		1.367	.177
	QB1	.051	.130	.131	.392	.697
	QCA1	-.161	.557	-.267	-.289	.774
	QCB9	-.086	.344	-.194	-.250	.803
	D15	-.495	1.299	-1.114	-.381	.705

Source: Research Data

The results from the research confirmed that staff are negatively impacted by WFC on work outcomes and FWC, which both affect their job satisfaction. Beauregard (2006) also found similar results in his study, where he said that greater organizational expectations, more challenging work and organizational commitment however, subordinate the family responsibilities over their job but increases job satisfaction. The studies done by Duxbury and Higgins (2004) came up with similar results and found that, a negative correlation exists between stress and job satisfaction. These results consolidate the view of positive and negative affect among the different categories of grades and departments.

## **CHAPTER FIVE**

### **SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.1 Summary**

This study aimed at establishing the impact of work-family conflict and family-work conflict on the job satisfaction among employees of the Kenya Revenue Authority. There were two research questions answered by this study: which forms of work-family conflicts are prevalent in KRA, and which cadre of staff are most affected by work-family conflict. In answering these questions, it was established that KRA employees experience all the three forms of work-family conflict. However, the most prevalent one is the time-based work-family conflict, which is very high at the top management level.

Unlike common view that women suffer most from work-family conflict, this study confirmed that more male employees experience work-family conflict than female counterparts. Nevertheless, the study also established that female employees experience a higher degree of family-work conflict than men do. As to whether, work-family conflict impact on job satisfaction, the study found that there is a negative correlation between work-family conflict (family-work conflict) and job satisfaction. All cadres of staff in the authority experience this impact.

This supported the findings Duxbury et al., (1994) who found similar results in their study, where they said that greater organizational expectations, more challenging work and organizational commitment however, subordinate the family responsibilities over their job but increases job satisfaction. The study has further confirmed that work-family

conflict is not just a Western phenomenon: it is also present in Kenya. Since in this study both married and unmarried respondents were used, it concludes that the impact of work-family conflict can affect job satisfaction of any employee and not limited to parents.

## **5.2 Limitations of the study**

Although I believe that this study contributes somewhat to reducing the void in knowledge regarding the impact of work-family conflict on job satisfaction, some limitations should be taken into consideration when interpreting the results. First, there was inadequate literature review material on work-family conflict in Kenya. This limited the scope of knowledge on the subject in the Kenyan environment. Secondly, although the survey approach was the most ideal for this study, it has a fundamental limitation, especially where questionnaires are used, of respondents striving to be consistent with their answers instead of providing answer on the true position.

## **5.3 Conclusion**

In conclusion, this research has examined the relationship and the impact of work-family conflict in KRA. This study examined different forms of work-family conflict that affect employees in the modern organizations and found that all the three forms, time-based, strain-based and behaviour-based conflicts affect employees. The study has proved that different cadres of employees experience varying degrees of work-family conflict. Most importantly, the study has achieved the set objective by fully answering research questions set in the study.

#### **5.4 Recommendations**

This study has important implications for research and practice. First for practice, the study recommends that top management should take into account the implications of work-family conflict on job satisfaction and develop policies and regulations that will help employees achieve the balance between work and family lives. In addition, managers should increase flexibility with respect to hours of work for their subordinate. Where as employees can reduce the amount of time they are expected to spend in work by prioritizing on job satisfaction.

Further research is therefore, recommended to consider the role of other mediating factors like the age of children, spouse employment, age and level of education since this study focused more on the role of gender and job cadre. More studies can also be done to establish the existence of work-family friendly policies and their effect on attaining work life balance. The study should also be extended to other organizations in the country especially those that are adopting a 24-hour operation.

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### APPENDIX III

#### Study Population and Sample size

##### Sample size per Grade cluster

Title	Grade cluster	No. of Staff		Total per level	% to Total staff No. (4,305)	Sample Size per grade cluster
		Male	Female			
Top Management	1 to 3	15	12	27	1	1
Middle Level Management	4 to 6	277	98	375	9	8
Lower Level Management	7 to 10	1,176	605	1,781	41	39
Non-Management Staff	11 to 16	1,164	958	2,122	49	46
<b>Total</b>		<b>2,632</b>	<b>1,673</b>	<b>4,305</b>	<b>100</b>	<b>94</b>

Source: KRA HRIS and Researcher

##### Sample size department wise

Department	TOTAL	%age	Ratio
Customs Services Department	1,191	28	26
Domestic Taxes - DR	1,074	25	24
Domestic Taxes - LTO	199	4	4
Road Transport Department	212	5	5
Investigations & Enforcement	119	3	3
Support Services Department	55	1	1
Human Resources	136	3	3
Finance	212	5	5
ICT	126	3	3
Board Secretary & Corporate Affairs	591	14	13
Internal Audit	25	1	1
Marketing & Communication	61	1	1
Headquarters (Policy & Refunds)	40	1	1
Graduate Trainees	264	6	6
<b>Total</b>	<b>4,305</b>	<b>100</b>	<b>94</b>

Source: KRA Fourth Corporate Plan

## APPENDIX III

### Letter of introduction

Robert Ouko,  
University of Nairobi,  
School of Business,  
P.O Box 67784 - 00200,  
NAIROBI

Dear Sir/ Madam,

**RE: REQUEST TO PARTICIPATE IN FILLING-IN RESEARCH QUESTIONNAIRE**

I am a master's degree student in the School of Business, University of Nairobi. In partial fulfilment of the MBA degree, I am conducting a study on **"Impact of Work-Family conflict on Job Satisfaction of Employees in Kenya Revenue Authority"**

You have been selected to form part of this study. To this end, I kindly request for your assistance in **completing the attached questionnaire.**

This information and data required is needed for academic purposes only and will be treated in strict confidence.

A copy of the research project will be made available to your program on request.

Thanks in advance.

Yours sincerely,

**Robert Ouko**

## APPENDIX III

### Authority to collect data from KRA



## Kenya Revenue Authority

Ref: 6462

31<sup>st</sup> August, 2010

Robert Ouko Sangu  
Revenue Officer I

Domestic Taxes Department-LTO

*Thro' Commissioner - DTD, LTO*

Dear Sir,

RE: REQUEST TO CONDUCT RESEARCH

We refer to your letter dated 24<sup>th</sup> August, 2010 regarding the above mentioned subject.

We are pleased to inform you that approval has been granted for you to conduct research on your project entitled "*Impact of Work- Family conflict on Job Satisfaction of Employees in Kenya Revenue Authority*", at the Authority.

However, we wish to remind you that this research should only be for academic purposes and any data or information given to you should be treated with utmost confidentiality. A copy of the research paper should also be sent to the Senior Deputy Commissioner, Human Resources for our records.

**Yours faithfully,**

A handwritten signature in black ink, appearing to read 'S. K. Makori', is written over a light-colored rectangular background.

S. K. Makori

For: Senior Deputy Commissioner- Human Resources

## APPENDIX III

### RESEARCH QUESTIONNAIRE

#### SECTION A: DEMOGRAPHIC INFORMATION

1. What is your Gender?                      Male   •                      Female
2. Your age is between years...?  
                     20 - 30 •                      31-35 •                      36 - 40 •                      41-45 •                      46 and above •
3. What is your highest level of education?  
                     Certificate   •                      Form Four   •                      Diploma   •  
                     Graduate   •                      Post-Graduate   •
4. Your KRA Grade falls between...?  
                     1 - 3 •                      4-6 •                      7 - 10 Q                      11- 16 •
5. Kindly **tick (V)** against your **Department**

<b>Department</b>	
Customs Services Department	
Domestic Taxes - DR	
Domestic Taxes - LTO	
Road Transport Department	
Investigations & Enforcement	
Support Services Department	
Human Resources	
Finance	
ICT	
Board Secretary & Corporate Affairs	
Internal Audit	
Marketing & Communication	
Headquarters (Policy & Refunds)	
Graduate Trainees	

6. What is your current marital status?  
                     Single •                      Married •                      Separated •                      Widowed •                      Divorced •
7. If you have a spouse or partner, what is your spouse employment status?  
                     • Full-time Q                      Part-time •                      Not employed •                      N/A •





1. Generally speaking, I am very happy with my work.

1            2            3            4            5

2. I frequently think of leaving this job (Reversed scored)

1            2            3            4            5

3. I am generally satisfied with the kind of work I do in my job.

1            2            3            4            5

**Thank you very much for your patience, cooperation, and support for my research.**