

**MANAGEMENT PERCEPTION OF THE INFLUENCE OF MOBILE  
TECHNOLOGY-BASED STRATEGY ON SERVICE DELIVERY AT  
KENYA REVENUE AUTHORITY**

**BY**

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## DECLARATION

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

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This research project has been submitted for examination with my approval as the University supervisor.

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## **DEDICATION**

I dedicate this project to my late grandfather Noah Mosonik and my mother Esther Mang'okmungu for their inspiration and sacrifice towards my education. Secondly, to my husband Peter Rono and children Stella, Amos, Valarie and Lydia for their encouragement, immense support and endurance of my absence during the time of study.

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## **ABBREVIATIONS AND ACRONYMS**

<b>ECTS</b>	Electronic Cargo Tracking System
<b>GPRS</b>	General Packet Radio Service
<b>HR</b>	Human Resources
<b>ICT</b>	Information Communication Technology
<b>IT</b>	Information Technology
<b>KRA</b>	Kenya Revenue Authority
<b>MTBS</b>	Mobile Technology Based Strategy
<b>RATER</b>	Reliability Assurance Tangibles Empathy Responsiveness
<b>SERVQUAL</b>	Service Quality
<b>SPSS</b>	Statistical Packages for Social Sciences

## **ABSTRACT**

Quality service delivery in today's competitive environment is a major element for achievement as well as survival. Among the interventions for enhanced service delivery that are being explored by organizations including Kenya Revenue Authority (KRA), is embedding of mobile technology through strategy development and implementation. The study aimed at highlighting the management perception of the influence of Mobile Technology-Based Strategy (MTBS) at KRA under two key objectives. First, to understand the management perception of the influence of MTBS on service delivery and secondly, to determine the factors that influence management perception of MTBS at KRA. The research utilized a descriptive cross-sectional survey. The target sample comprised of 72 managers drawn from a population of 268 members spread across the country. The collected data was primary and quantitative gathered through questionnaires. The study found out that the management team of KRA perceives that: MTBS has led to simplified and clear procedures, quality presentation of information, existence of a standby mobile support team that is willing to offer customer support and shortened duration of obtaining services. It was also noted that management agrees to a lesser extent that MTBS has facilitated provision of appropriate and updated information; and has neither assisted to generate reports that are free from errors nor provided highly reliable services. The factors considered as greatest pillars for MTBS in enhancing service delivery include: the encouragement of public institutions by government to embrace technology, the expectation by the employer on implementation of developed strategies, organizational set up and readiness to adopt new technological approaches. On the other hand, the factors that were of least influence are; management feeling that mobile technology may take over functions in their operational area and the involvement of management in the development of mobile technology-based strategy. The study concluded that management perceives that mobile technology-based strategy has an influence on service delivery and therefore, KRA should leverage on the positive perception held by management because service delivery has a significant impact on performance. Further research is recommended; to incorporate all decision levels of management in seeking perception of the influence of mobile technology-based strategies on service delivery, to determine perceptions of MTBS by basing the study on an entire population as opposed to a sample and finally, to establish the perception of management in other government institutions as well as the private sector.

# CHAPTER ONE: INTRODUCTION

## 1.1 Background of the Study

Organizations as well as their environs are mutually interdependent although the environment is dynamic and unstable where the rate of instability differs from one time to another (Agweli, 2010). Whereas organizations have developed strategies to address emerging issues, there has been demand to implement modern effective and efficient customer focused approaches in order to remain competitive (Nyaga, 2013). At the competitive frontier lies quality of services that organizations extend to consumers. Among the different approaches that organizations take up to enhance quality of service is adoption of technology. Specifically, mobile technology has ensured provision of individualized, accurate, dependable and prompt service to customers. The mobile technology has been described as a wave set to revolutionize the world (Malladi & Agrawal, 2002; Varshney & Vetter, 2000). According to Sethi and King (1994) adoption of this transformative technology is essential for effective and efficient customer service.

Perceptions of individuals are as varied and subjective as the individuals themselves. The Cognitive Theory of Perception posits that individuals give meaning to the environment upon processing stimuli received through the sensory organs (Gibson, 2002). Therefore, different individuals depending on the way the stimulus is received and processed would interpret a similar stimulus differently. The Contingency Theory proposes that among the numerous options for achieving performance, there is no one best way that suits every situation. The constant change in the operating environment requires an organization to choose the best approach that can be further modified to fit the situation. For service

delivery, the choice could be the latest technology that can be employed in a coordinated manner through a process of strategy development and implementation.

The Kenya Revenue Authority (KRA) is mandated to collect government revenue under Chapter 469 of the laws of Kenya. This is an enormous task that puts a lot of pressure on the authority because the revenue realized through collection of taxes finances the high and ever increasing government budget. The pressure to collect more revenue has prompted the demand for quality service to the broadening stakeholders which among others include government agencies, regional partners and taxpayers. The adoption of mobile technology-based strategy was intended to enhance adoption of quality service delivery as ICT is identified as a key factor in improving service delivery (Kenya Revenue Authority [KRA], 2010). Other organizations have also used mobile technology to edge their competitors (Buhalis, 2004; Devaraj & Kohli, 2000).

### **1.1.1 Concept of Strategy**

The concept of strategy has been defined by different scholars (Ansoff, 1969; Chandler, 1962; Drucker, 1954; Mintzberg, 1994 & Porter, 1980). Key among them is Ansoff and Chandler. Ansoff (1969) defined strategy as a guide to decision making in view of various determinants such as competitive advantage and interactions. According to Chandler (1962), strategy involves formulation of goals and objectives, allocation of requisite resources and implementation of actions to carry out these goals. The overall definition is by Thompson, Strickland and Gamble (2007) strategy is a game plan used by management to achieve target levels of organizational performance.

Strategy involves continuous analysis of situations and changing them through reallocation or acquisition of resources to realize objectives (Drucker, 1954). Strategy therefore may change depending on internal or external factors affecting an organization. Depending on the various scenarios faced by an organization, strategy may be viewed as an intended course of action, a move aimed at outsmarting competitors, or a means of positioning a firm in its context (Mintzberg, 1994). Strategy is defined in all the three levels of management in an organization namely: the corporate, business and operational level. It is therefore a concept that runs through the organizational fabric and is a pre-requisite for sustained organizational performance.

### **1.1.2 Mobile Technology- Based Strategy**

Mobile technology-based strategy may be defined as a plan that leverages on mobile technology to achieve organizational goals. It may also be viewed as systematic adoption of mobile technology as a resource tool to carry out determined goals and objectives of an organization. Mobile technology includes General Packet Radio Service (GPRS) and mobile information equipment, which comprise of laptop computers and mobile devices. A mobile device is a broad description of any kind of computer that is exceptionally moveable with varying sizes including those that can fit the palm of a hand. GPRS on the other hand is a mobile data service that allows several operators to transmit data using the same transmission channel. Mobile technology is among the modern, fast growing and at the same time most disruptive category of technology in the world today (International Telecommunication Union, 2010; Pew Research Center, 2011). Its unique features include mobility of devices, real-time availability of information and wireless connection.

According to Barnes (2002) mobile technology is expected to influence approaches adopted by organizations as it provides new opportunities for service delivery. This is reinforced by two characteristic of mobile technologies, which are fast growth and high rate of adoption. Mobile technology is gaining prominence across board and therefore organizations need to position themselves to reap the paybacks of widespread use of technology (Siau & Shen 2003; Siau, Sheng, & Nah, 2004). Organizations have prioritized delivery of services through mobile devices because they view it as an additional option for self-service by their customers. Real time, accurate and consistent information derived from employment of mobile technology is a boost to service (Gayeski, 2002). In addition, consumers of mobile technology-facilitated services benefit from the convenience of own choice of location and time of service. Further, costs including time and finances associated with seeking the services physically are eliminated. The improved service realized through implementation of mobile technology strategy will thus facilitate customer acquisition and retention (Walley & Amin, 1994).

### **1.1.3 Service Delivery by KRA**

Service has been defined by Beer (2003) to be properties and sets of characteristics of service aimed at giving satisfaction to clients as well as meeting their basic needs. Kiptoo (2012) notes service delivery involves a comparison of expectations with performance and an improvement can attract more customers and retain a good public image of a firm. Wisniewski (1996) stated that service quality has different definitions and the most commonly used is the ability of service to satisfy needs and expectations of the customer.

Quality of a service is a wide and highly subjective matter. Determination of service quality requires a reliable method of assessment and measurement (Spohrer & Maglio, 2008). The SERVQUAL instrument captures consumer expectations and perceptions of a service in five scopes namely; Reliability, Assurance, Tangibles, Empathy and Responsiveness (RATER). These dimensions are believed to represent customers' mental checklist of service quality (Parasuraman, Zeithaml & Berry, 1988). Reliability denotes capability of suppliers to carry out the service to a degree in which the result of it is accurately dependent; Assurance refers to employees' courteousness and willingness to maintain integrity and declare confidence; Tangibles imply characteristics which are physical like personnel appearance; Empathy signify how the firm cares and attends to the individual customers; and Responsiveness indicates readiness of a firm in helping customers to their satisfaction.

Customer expectations are influenced by the environment and technology among other factors and therefore, there is need to anticipate the customer expectations through development and implementation of relevant strategies that deliver and maintain high service quality. The quality of services provided by any organization can be significantly improved by adoption of mobile technology-based strategy whose successful implementation is greatly dependant on the management and leadership of the organization.

### **1.1.4 Perceived Influence of MTBS on Service Delivery**

Perception is a way a person organizes and interprets sensory impressions to interpret the environment (Robbins, Lauver, Davis, Langley, & Carlstrom, 2004). On the other hand; French (2011) defined the word perception as an individual's process of receiving, organizing and interpreting information from their environment.

Perception involves receiving and organizing stimuli, which is then translated to influence behavior and form attitudes (Cole, 2002). An integral part of the process of perception is when a person is aware and accepts the stimuli. Personality, attitude, motivation and a person's existing beliefs may limit the reception of stimuli (Assael, 1995). As noted by Arnold and Fieldman (1986) what is important to people are influenced by their attitude. According to Luthans (2011), an individual chooses stimuli from areas that are applicable and compatible with their personality, learning and motivation.

Perception therefore, is subjective. It is just a person's view of a situation and is not necessarily based on reality (Robbins, 2000). Management at various levels of any organization is involved in decision making that guide implementation of strategies. The decision-making process involves receiving, selecting, analyzing, and interpreting the data; finally a decision is arrived at which is often influenced by individual perception as well (Singh, 2010). The achievement or downfall of organizations is determined by perceptions of its employees towards achievements (A.J.Mills, Mills, Bratton, & Forshaw, 2006). As found out by Munge (2012) management needs to be up to-date with



the knowledge of ICT and its application in business. This is important because what has been learned previously about an object or target affects its perception (Randolph & Blackburn 1989).

The perceived influence of mobile technology-based strategy on quality service delivery therefore is the view held on how the impact of mobile technology-based strategy translates to quality service delivery. In many cases, positive perception brings about high success levels in implementation of new changes in an organization. The complexity brought about by mobile technology -based strategy in running business gives it a higher ranking in terms of perception selectivity. This therefore places this study at a strategic position to determine the perception and its linkage with the quality of service. Management plays a great influential role in an organisation and their perception is likely to be escalated upwards or cascaded downwards and the impact on the end product is likely to be felt.

### **1.1.5 Kenya Revenue Authority**

The Kenya Revenue Authority (KRA) was founded on 1<sup>st</sup> July 1995 under Chapter 469 of the laws of Kenya, as a semi-autonomous government agency in order to boost revenue collection by bringing together the then independent tax collection institutions. KRA is a principal agency of revenue collection for the government and accounts more than 95% of Government Ordinary Revenues (KRA, 2015). The ever-increasing government budget puts many expectations on KRA. As such, there is need to expand the

customer base by sustaining the existing customers and attracting new entrants; one way for achieving this is through quality service delivery (Kiptoo, 2012).

Kenya Revenue Authority has been able to improve service delivery through implementation of various revenue reforms. Among the implemented reforms that are mobile technology- based are Electronic Cargo Tracking System (ECTS), mobile payments of taxes, fees and informational mobile service platform systems for enquiries and generation of invoices. Laptop computers have also been made available to staff through development and implementation of policy, which allows staff to access loans for purchase of laptops. Members of staff have used the laptops during fieldwork and at any other time owing to their portability. The enumerated efforts are an indication that KRA is committed to scaling up quality of its services. It is therefore important that management understands the managers' perceptions of an identified strategy while considering the implications on performance of the organization.

## **1.2 Research Problem**

Quality service delivery is an integral strategy to ensure continued success in the competitive business arena of today. It helps to maintain and strengthen voluntary compliance and thereby contribute to improvements in overall levels of compliance (Dawkins & Reichheld, 1990). Maximizing customer experience and performance is dependent on a firm's technology adaptation and exploitation in terms of cost, specifications and flexibility (Metters, King-Metters, Pullman, &Walton, 2008). The

technological dispensation places organizations with the challenge of keeping abreast with the global trends adopted by their clients and the business environment.

Many studies have been done focusing on perceptions, strategies and performance in service delivery. According to Phasinsaksith (2014) employees' perceptions on business strategy is of great significance because they contribute to the successful business strategy. Nganga (2012) found out that ICT has a positive influence in the delivery of customer service. Obonyo (2014) did a study and found out that employees' perception towards acquisition strategy was influenced by several factors that include motives caused by external or internal factors, attitude towards the strategy, motivations of personal development, past and future expectations, life experience, support of the strategy by other employees and constant updates from executive team. Awitta (2010) did a study and concluded that reforms and modernization had greater reliance on information technology and were effective on revenue collection strategies.

The mobile technology uptake in Kenya is among the highest in Africa, having been the pioneer of mobile financial transactions. The mobile technology is not only used as a tool for interaction but also for transaction, consequently preparing the country for transformational takeoff. Mobile technology -based strategy now defines the order of running business and cannot be ignored by the corporate anymore. KRA being the principal revenue collector for government of Kenya is not an exception. In order to meet its objective, KRA must embrace mobile technology- based strategy to fully discharge its

duties. Therefore, management perception towards adoption and use of these technologies is paramount in implementation and uptake of the strategy in the Authority..

Various studies have availed substantial knowledge However; there is a significant gap since they have not addressed the issue of perceived influence of mobile technology – based strategy on service delivery. Lack of research, which links mobile technology – based strategy and management perception, is therefore the motivation for this study. This study aimed at establishing the management discernment of influence of mobile technology -based strategy on service delivery at KRA.

### **1.3 Objectives of the Study**

The objectives of the study were:

- i. To determine management perception of influence of mobile technology- based strategy on service delivery at Kenya Revenue Authority.
- ii. To establish the factors that influence management perception towards mobile technology- based strategy at Kenya Revenue Authority.

### **1.4 Value of the Study**

This research focused on managements perceptions of mobile technology –based strategy at Kenya Revenue Authority. The results from the research were found to be valuable in building the Contingency and Cognitive Perception theories. Findings from the study confirm proposition of Contingency Theory that there are numerous options of achieving performance as the study found out that, indeed service delivery can be improved through

proper organization of management perception of MTBS. According to the Cognitive Theory of Perception, different individuals depending on the way the stimulus is received and processed by each individual would interpret a similar stimulus differently. The study confirms this theory as each respondent provided varied views despite the similarity of questions and environment. The study also helped to bring out the relationship between mobile technology-based strategy and service delivery an aspect that can be a reference point to future scholars in the field.

The findings would assist the Kenya Revenue Authority, in determining the perception of existing mobile technology- based strategy and the factors that influence the perception. KRA therefore would be in a better place to deal with the mounting pressure to collect revenue. This is more important since the government relies on the authority to take care of a large share of its continually increasing budget. The results of the research were also valuable for guiding in policy making as it provided insights on other factors that affect implementation of strategy. Service delivery is the driving force in reputation and consequently profitability of any organization. It is therefore important to realize and address issues of perceptions, as concentration on technical aspects alone may not yield much result.

## **CHAPTER TWO: LITERATURE REVIEW**

### **2.1. Introduction**

The chapter highlights analysis of numerous literatures in fields that the research was based on. It features the theories that gave strengths to this research and concepts of service delivery and management discernments of influence of mobile technology to service delivered plus factors that influence management perception.

### **2.2 Theoretical Foundations**

The study was premised on Contingency Theory and Cognitive Perception Theory. These theories attempt to explain the mechanisms of human behaviour in understanding the perception towards new changes and approach to new systems and processes. Contingency Theory suggests that for every firm, there exists prime 'fit' linking the organization to its context. According to Weber, Otto and Oesterle (2009), one size does not fit all and the organizational performance is greater when the fit between the organization and context is closer. Vroom and Jago (1995) on the other hand said there exist many avenues of attaining desired situations which will attain efficiency in organizational performance. Therefore, there is more than one strategy for service delivery, but there is only one best way for delivery of quality service in respect to the context. The Contingency Theory lays emphasis on the behavior of the leaders in an organization, giving two distinct categories of leaders in terms of behavior; relation-oriented behavior and task-oriented behavior (McCleskey, 2014).

Technology employed by a firm has an effect on organizational attributes such as the span of its control, placement of its controls, and how it comes up with its procedures and rules. This depends on various factors of contingency employed for example technology utilized the interest of its customers, the agility of its supply chain, its competitors as well as government among others (Yukl, 2012).

The Contingency Theory differs from other management and leadership theories including bureaucracy and scientific management which do not recognize the influence of the environment as one of the fundamental factors (Avolio, Walumbwa & Weber, 2009; Cole, 2004). The many perspectives of Contingency Theory points out to the conclusion that there is no one fit all management approach; different situations call for diverse approaches to address, contain and manage the issues detected. The heterogeneity of situations of management and organization in terms of addressing challenges from time to time, demands compliant and applicable solution. These situational factors also referred to as contingency factors are influenced by many changes including change in the desire of the consumer, favorable regime policies, favorable environment as well as a good climate (Sine, Mitsunashi, & Kirsch, 2006).

Theories and explanations of perception may be divided into bottom-up and top-down processing depending on the direction of information flow. Gibson (2002) views perception as a bottom-up process as it starts at the lowest sensory levels then lead to more complex processes. Top-down theories suppose that processing sensory stimulus, presumes a downward influence of higher cognitive contents. Environmental data on

stimulus is often ambiguous therefore, we need more perceptive information resulting from the past as well as information in storage or other influences, which help to organize and form cognitive contents in order to make interpretations. Perception is in four stages; stimulation, registration, organization, and interpretation. An important role in the perception process is the alertness of a person as well as accepting stimuli. The ability to receive stimuli is not uniform and can be determined by an individual's attitude, beliefs, personality as well as motivation (Assael, 1995).

Due to limited capacity, an individual selectively processes the information, which is believed to be most relevant. This situation is referred to as selective perception (Block & Yuker, 2013). Arising from this process, any feedback that is positive interprets an individual reality strongly whereas feedback which is negative can result in internal conflict and therefore the need for future reference re-examination.

### **2.3 Mobile Technology- Based Strategy and Service Delivery**

Walley and Amin (1994) found out that new technologies offer many benefits to service systems in terms of cost reduction, quality service improvement and increase in availability of service operations that can facilitate customer acquisition and retention.

Mobility is the most distinguishable advantage of mobile technology (Sarker & Wells, 2003). Computing can aid in getting important information through elimination of limitations of time. This will better communication capabilities, coordination skills, collaboration avenues, and sharing of knowledge (Davis, 2002). Since it is movable and wireless, the technology has given freedom to clients as well as better interaction with



consumers thus enabling them better service to the customers (Jarvenpaa, Lang, Takeda, & Tuunainen, 2003). Benefits of mobile applications include maximization of efficiency, effectiveness, customer satisfaction, security, employee acceptance and minimization of costs. These benefits allow provision of high quality service (Nah, Siau & Sheng, 2005). The same conclusion was arrived at in another study (Pfeiffer, 1992). Service businesses aiming to increase performance are in need of superior assessment, measurement and improvement methods (Sophrer & Maglio, 2008). SERVQUAL, which consist of two key terms: SERV-Service and QUAL-Quality, was developed based on input from focus groups during conceptualization of the customer perspective of service quality (Parasuraman et al., 2002). The instrument was later refined in 1988 to contain expectations and perception of services along five dimensions believed to represent customer's mental checklist of service quality (Parasuraman et al., 1988). The five scopes namely; reliability, tangibles, assurance, responsiveness as well as empathy provide distinct features of service quality. Reliability denotes ability of the supplier of service to carry out the service to a degree in which the result of it is accurately dependent. Assurance refers to employees' gentility and their aptitude to put trust and declare assurance; Tangibles imply characteristics which are physical like product and personnel appearance; Empathy signifies how the firm cares and attends to the individual customers; and Responsiveness indicates readiness of a firm in helping customers to their satisfaction. Quality service delivery implies that these factors score highly as perceived by the users and their clients. In this case, mobile-based technology strategy is strategic in meeting the quality aspects, thus it was prudent to measure it by use of this tool (Wang, Tainyi, Luarn, & Lu, 2015).

## **2.4 Management Perception of MTBS and Service Delivery**

Perception being a process that begins with receiving stimuli, self-awareness and accepting of stimuli is significant in determining choice of action taken by an individual faced by stimuli. Management needs to acquire knowledge on emerging ICT technologies, their business capabilities and applications (Munge, 2012). Statures of knowledge on the part of managers contribute to the choices to be made since receptiveness to the stimuli is a highly selective process. According to Nyaga (2013) understanding managers' perception before during and after implementation of a strategy may be valuable to interested parties including firms, managers and consultants.

Selection process is driven by actions directed by individual's goal and is not just a result of a capacity limitation (Allport, 1987). Therefore, it is important to select certain aspects of the environment and sieve what is irrelevant. In view of this, while working on goals, irrelevant information need to be skipped. Managers would therefore peg their view of mobile technology -based strategy in relation to service delivery on their respective goals. According to Langton, Bickell, and Boots (2007) perceptions often affect productivity more than the situation does. Therefore, it is important to understand perception because the reality is not clearly distinct.

## **2.5 Factors Influencing Management Perception**

Perceptions are affected by various factors which may be categorized as observer, object or setting factors where the observer is the consumer, object refers to target and setting is the context. After observing stimuli, human beings will decide where to focus based on

factors within them, the target they perceive and the context in which they make the perception (Langton et al., 2007). Factors affecting perception and are within the perceiver include that which an individual already knows or has experienced, motivation and personality of the perceiver. The characteristics within the target may be categorized as physical, dynamic or both. The physical elements include size, physical appearance, concentration, contrast and newness whereas dynamic elements consist of motion, replication and the display of the target. On the other hand, the contextual factors consist of time of observing the target, location which the objects and events are perceived as well as the societal situation such as organizational culture (Randolph & Blackburn 1989).

The wide range of factors affecting perception presents complexity and uniqueness of the concept of perception. As found out by Henry (1976) perception can vary widely even among individuals exposed to the same reality. Even at the individual level, time factor among other issues renders perception dynamic and fluid. In the context of an organization, it is important to constantly seek and monitor perceptions because the shifts caused by various issues may affect performance. According to Giathi (2014) both internal and external factors have an effect on management perception in varying degrees.

## **2.6 Summary of Knowledge Gaps**

The study discussed the perception of management towards adoption of MTBS and further looked at the factors that influence the perception of the management towards mobile-based services. The different studies reviewed revealed that none focused on the linkage between management perception, technology and how it affects service delivery in an organization. Giathi (2014) did a study on management perception of the influence of organizational learning on strategy development. Maingi (2013) did a study on managers' perception of relationships between motivation and performance management in the agricultural sector. This study therefore sought to address both conceptual and contextual gaps as it focused on the linkage between management perception and mobile technology in the area of revenue administration. Further, the study will fill the gap of missing contemporary studies particularly in an era of dynamic mobile and electronic transactions in the financial industry.

## **CHAPTER THREE: RESEARCH METHODOLOGY**

### **3.1 Introduction**

The chapter discusses procedure that was utilized in fulfilling the study objectives. It features the techniques employed, which are: research design, population and sample size determination, sampling technique, data collection and analysis.

### **3.2 Research Design**

This study adopted descriptive research design using a survey methodology. A descriptive research examines a phenomenon based on description, explanation and interpretation of conditions at a specific place and time (Creswell, Plano, Gutmann, & Hanson, 2003). A survey research is a field study that involves the collection of data from a sample of elements drawn from a clearly defined population. The data is collected using a questionnaire or a brief interview with regard to specified existing phenomena of interest (Kothari,2004).

The study followed a descriptive cross-sectional survey. Cooper and Schindler (2003) said descriptive cross-sectional survey entails the use of quantitative techniques as dictated by the data gathered and the tool for measuring variables. The descriptive cross-sectional design technique is suitable as it is applicable to the SERVQUAL measurement tool and has also been previously used successfully in other studies (Nyaga, 2013; Maingi, 2013). Quantitative research was instrumental in determination of service quality parameters following adoption of mobile technology- based strategy and thus provided a platform for examination of relationship between mobile technology and service delivery.

The choice of research methodology was informed by the nature of the study that required views and opinions of those directly involved in the management and adoption of technology in the organization. Carrel, Sengupta, and Walker (2017) when investigating the link between travel behavior, transit service quality, and the satisfaction of riders in San Francisco, USA employed the same approach.

### **3.3 Population of Study**

The study focused on a population comprising heads of business processes in KRA who are responsible for performance including service delivery in their respective areas of operations. The respondents were staff in the cadre of Chief Manager and Manager and were two hundred and sixty-eight (268) in number according to HR records held as at June 2017.

The two mentioned categories of staff have a great influence in decision making process in the Authority. They are in charge of operational functions and act as a linkage between staff in operation and strategic management levels in the organization. In terms of leadership, these categories of population command a huge following and support from the staff of lower cadre and they influence the direction of the organization. It is no doubt then that this group has a great influence on adoption of MTBS and its impact on service delivery.

### 3.4 Sample Design

An applicable formula for determining the sample size of a small population is given by (Yamane, 1967):

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

Where n is the sample size, N is the population size, and e is the level of precision.

Upon application of this formula to a population of 268, with a  $\pm 10\%$  precision, a sample size was obtained as follows;

Sample size  $n = 268 / (1 + (268 (0.1 \times 0.1))) = 72$ .

The sample for the study consisted of 72 people.

The appropriate sampling technique utilized was stratified random sampling due to heterogeneity of the population. The population was divided into strata according to department. In addition, the sample selection was spread across the KRA regions to ensure that the sample was representative geographically. Table 3.1 shows the sample size drawn from ten departments of KRA.

**Table 3.1: Departmental Population Distribution.**

Department	Population	Sample Size
Domestic Taxes	95	22
Customs & Border Control	46	10
Intelligence & Strategic Operations	3	2
Strategy Innovation & Risk Management	26	8
Corporate Support Services	59	18
Legal Services & Board Coordination	5	2
Internal Audit	5	2
Investigation & Enforcement	9	2
Kenya School of Revenue Administration	7	2
Marketing & Communication	13	4
<b>Total</b>	<b>268</b>	<b>72</b>

**Source: KRA HR Records (2017)**

The geographical distribution of 268 members of the management staff is shown in Table 3.2.

**Table 3.2: Regional Population Distribution**

<b>Region</b>	<b>Number of Staff</b>
Southern region	27
Northern	5
Central	2
South Rift	4
North Rift	3
Western	7
Nairobi	220
Total	268

**Source: KRA HR Records (2017)**

### **3.5 Data Collection**

The study used primary data which was quantitative in nature. Questionnaires developed by researcher in line with research questions were used to collect the data. The questionnaires were administered through mail to respondents belonging to heads of various business processes across the departments and regions of KRA. The identified sample was directly responsible for service delivery in their respective areas of operation.

The questionnaire was in three parts; A, B and C, containing closed ended questions. Part A featured question that give the demographic characteristics and with the goal of providing clarity of different characteristics of the various respondents. Part B featured



questions regarding the management perception of mobile technology on service delivery based on the SERVQUAL instrument of measuring service quality. Part C featured questions on factors that influence management perception based on studies by Nyaga (2013). The variables in part B and C of the questionnaire were measured using a Likert scale of 1 to 5.

### **3.6 Data Analysis**

Data analysis was carried out by use of quantitative data analysis method, which entailed use of a measurement scale to rate perceptions of mobile technology-based strategy and service quality. The data was analyzed using Statistical Package for Social Sciences (SPSS). Once data collection was completed, data was downloaded into a spreadsheet, coded and thereafter transferred into a SPSS file for analysis.

The analyses of data were descriptive and were ascertained using SPSS tool after successfully loading and feeding the data. The results were presented in form of means, percentages, frequencies and standard deviation, and this represented perceptions of the different factors measured. One sample t-test was also done where t-values and p-values were determined and utilized in measuring level of association between variables. The t-test was done by selecting the variables in SPSS and selecting one-sample t-test. The t-test was an attempt to establish if there was statistical difference between the actual mean and the measured mean of the variables. The t-values were then interpreted in terms of its score for each of the objective and the respective p-values, which indicated the probabilities.

## CHAPTER FOUR: DATA ANALYSIS, RESULTS AND DISCUSSION

### 4.1 Introduction

The chapter looks at data analysis and discussion of results from findings of the study on management perception of influence of mobile technology- based strategy on service delivery at Kenya Revenue Authority. The responses and views of the respondents are summarized and presented using tables. The chapter highlights the response rate, analysis of results from the three sections of the questionnaire and interpretations using one sample t- test.

### 4.2 Rate of Response

The research targeted management staff at Kenya Revenue Authority in the cadre of Chief Manager and Manager. A summary of the response rate is shown in Table 4.1.

**Table 4.1: Response Rate**

<b>Questionnaires</b>	<b>Frequency</b>	<b>Percent (%)</b>
Responses	58	80.6
Non-responses	14	19.0
<b>Total</b>	<b>72</b>	<b>100.0</b>

**Source: Research Findings (2017)**

The targeted sample size was 72 participants. Questionnaires were issued to all the 72 participants and 58 members were able to fill and submit the questionnaires. This represented a response of 80.6%. This response rate is excellent for data analysis and interpretation because a response rate of 50% is sufficient for consideration and conclusion; a rate of 60% is good, while a response rate of 70% and over is exceptional (Mugenda & Mugenda, 1999).

### 4.3 Respondents' Demographics

Section one of the questionnaire required respondents to give demographic data which included gender, age, duration of employment, education level, department and region as per KRA classification. The aim of sourcing for the demographic information was to seek an understanding of the respondents in relation to their views as well as establish whether respondents with similar characteristics would be alike or otherwise.

#### 4.3.1 Gender distribution of the respondents

Table 4.2 shows demographic information according to gender. The distribution of gender was significant to ensure that the population was representative since management in KRA comprise of both genders.

**Table 4.2: Gender of the Respondents**

<b>Gender</b>	<b>Frequency</b>	<b>Percent</b>
Male	34	58.6
Female	24	41.4
<b>Total</b>	<b>58</b>	<b>100.0</b>

**Source: Research Findings (2017)**

The findings show that many male respondents participated at 58.6% while 41.4% were female. This indicates that males were the most dominant gender at KRA and these statistics can be construed as a reflection of overall staff gender ratios in the Authority.

### 4.3.2 Age Group

Establishing the ages of respondents was important because age informs on the experience of the individuals on strategy. Further, the age distribution of the population was to demonstrate that biasness in terms of age was eliminated owing to the general believe that age is among key factors in perception and adoption of technology.

Table 4.3 displays the demographic information according to age.

**Table 4.3: Age Group of the Respondents**

<b>Age Group</b>	<b>Frequency</b>	<b>Percent</b>
Between 18 and 28 Years	4	6.9
Between 29 and 38 Years	13	22.4
Between 39 and 48 Years	22	37.9
Over 48 Years	19	32.8
<b>Total</b>	<b>58</b>	<b>100.0</b>

**Source: Research Findings (2017)**

The results in Table 4.3 indicate majority of respondents (37.9%) were in their prime age as far as career is concerned. This group was closely followed by those in the age bracket of 48years and above (32. 8%).These two groups represent staff who have decided on the choice of career and would be more interested in the success of the organization they work in including the aspect of service delivery. The feedback therefore reflects the true position on the ground to a greater extend. The motivation of these groups would be the desire to address some of the problems they encounter in their day- to -day operations.

### 4.3.3 Level of Education

Finding out the education level was good as it demonstrates the capability to appropriately respond to the questionnaire. Table 4.4 shows education level of the respondents in summary.

**Table 4.4: Level of Education**

<b>Education Level</b>	<b>Frequency</b>	<b>Percent</b>
College	1	1.7
University	57	98.3
<b>Total</b>	<b>58</b>	<b>100.0</b>

**Source: Research Findings (2017)**

Findings from the study indicate that majority (98.3%) had university degrees and only 1.7% indicated attainment of college education. These findings strongly indicate that most respondents in the Management level at Kenya Revenue Authority had sufficient education background and were competent to handle the questionnaires. This conclusion is arrived at on the understanding that the high level of education enabled respondents to have a better understanding of the importance of strategy development, implementation and its relationship to various aspects of business such as service delivery.

### 4.3.4 Duration of employment at Kenya Revenue Authority

The respondents were required to indicate the length of term they have served at KRA. The researcher aimed at ascertaining the level of experience and familiarity of the respondents with the operations of KRA. Table 4.5 gives the period of time that respondents had served in KRA.

**Table 4.5: Duration of employment at Kenya Revenue Authority**

<b>Years worked</b>	<b>Frequency</b>	<b>Percent</b>
1 – 5 Years	12	20.7
6 – 10 Years	14	24.1
11-15 Years	14	24.1
16 Years and above	18	31.0
<b>Total</b>	<b>58</b>	<b>100.0</b>

**Source: Research Findings (2017)**

Findings of study indicated that a bulk of respondents (31.0%) had been in the employment at Kenya Revenue Authority for over 16 years. Those who had served between 6 -10 years and 11-15 years had similar percentage (24%). The category of 1-5 years was the minority and represented 20.7% of the respondents. The findings presumed that respondents possessed sufficient experience based on duration in the organization and were suited to give insights on the management perception of influence of mobile technology-based strategy on service delivery at Kenya Revenue Authority.

#### **4.3.5 Respondents' Departments**

The study intended to identify the departments where the employees worked in order to ensure representation of all the departments in the research for purposes of establishing the views of management staff in the various departments. Table 4.6 indicates the KRA departments where the respondents worked.

**Table 4.6: Respondents' Departments**

<b>Department</b>	<b>Frequency</b>	<b>Percent</b>
Domestic Taxes	17	29.3
Customs & Border Control	6	10.3
Intelligence & Strategic Operations	2	3.4
Strategy Innovation and Risk Management	8	13.8
Corporate Support Services	18	31.0
Legal Services & Boarding Coordination	1	1.7
Internal Audit	1	1.7
Investigation & Enforcement	1	1.7
Kenya School of Revenue Administration	1	1.7
Marketing & Communication	3	5.2
<b>Total</b>	<b>58</b>	<b>100.0</b>

**Source: Research Findings (2017)**

The findings show that many respondents (31%) were from Corporate Support Services followed closely by Domestic Taxes at 29.3%. Others are Strategy Innovation and Risk Management (13.79%), Customs & Border Control (10.34%) Marketing and Communication at 5.1% and Intelligence & Strategic Operations at 3.44 %. The other departments registered a response rate of below 2%. These results are generally in tandem with the departmental distribution of the population shown in Table 3.1.

### 4.3.6 Respondents' Regional Locations

The researcher sought to ascertain the region where the employees worked in order to determine the views across all the regions as per classification of Kenya Revenue Authority. The information on regions is shown in Table 4.7

**Table 4.7: Respondents' Regional Locations**

<b>Region</b>	<b>Frequency</b>	<b>Percent</b>
Southern	2	34
Northern	0	0
Central	0	0
South Rift	0	0
North Rift	1	1.7
Western	1	1.7
Nairobi	54	93.1
<b>Total</b>	<b>58</b>	<b>100</b>

**Source: Research Findings (2017)**

Findings in Table 4.7 established that majority (93%) of respondents were from Nairobi Region followed by Southern Region at 34%. The other regions had responses below 2% of which three Regions had nil responses. This is in accordance with the general distribution of senior staff in the Authority. The majority are based in Nairobi Region, where the KRA headquarters is located followed by Southern Region which is regarded as the largest KRA Region.



### **4.3.7 Mobile Technology Applications Awareness**

The Researcher wished to establish the knowledge of respondents on the mobile technology applications in use at Kenya Revenue Authority in order to ascertain that the respondents had an understanding of the subject under study.

**Table 4.8: Mobile Technology Applications Awareness**

<b>Response</b>	<b>Frequency</b>	<b>Percent</b>
<b>Yes</b>	57	98.3
<b>No</b>	1	1.7
<b>Total</b>	58	100.0

**Source: Research Findings (2017)**

The Findings indicate that 98.3% were aware of the mobile technology applications in use at Kenya Revenue Authority and only 1.7% was not aware. This is an indication that the respondents were the right persons to respond to the perception of the effect of mobile technology on service delivery.

### **4.3.8 Influence of Service Delivery by Mobile Technology**

The researcher sought to know the opinion of respondents on the influence of mobile technology on service delivery in their specific areas of operation to determine whether the respondents had personal experience on the influence of mobile technology in delivery of their services. Table 4.9 summarizes the respondents' opinions.

**Table 4.9: Influence of Service Delivery by Mobile Technology**

Response	Frequency	Percent
Yes	50	86.2
No	8	13.8
<b>Total</b>	<b>58</b>	<b>100.0</b>

**Source: Research Findings (2017)**

Findings in Table 4.9 indicate many respondents (86.2%) felt that mobile technology-based strategy had an influence on service delivery whereas 13.8% believed that there was no relationship between mobile technology-based strategy and service delivery in their areas of operation.

#### **4.4 Perceived Influence of MTBS on Service Delivery**

The respondents were provided questionnaires with twenty statements that were viewed as descriptions of the mobile technology based on the SERVQUAL instrument of measuring service quality. A Likert scale of 1-5 was used where 5 represented the highest level and 1 being the lowest level of agreement with the statements. The t- values ascertained measured the relative difference in the mean of the elements making up the variable in the sample data. The t-values in this case represented the variation of mean of each of the sub-variables. For example in table 4.1 the first sub-variable may be interpreted as  $t(57) = 6.759, p=0.00$ . This implies that the relative variation from the mean is 6.759 with 100% confidence given that the P-value is 0.00, representing a zero percent error. This shows that there is low variation in the mean and the results are statistically significant. The findings are as shown in Table 4.10.

**Table 4.10: Perceived Influence of MTBS on Service Delivery**

<b>Descriptive Statistics</b>						
<b>Statements</b>	<b>N</b>	<b>df</b>	<b>Mean</b>	<b>C.V</b>	<b>t-value</b>	<b>p-value</b>
The mobile technology procedures used are simple and clear	58	57	3.79	.24	6.759	.000
The fonts and sizes used in the messages are reasonable	57	56	3.89	.23	7.676	.000
The language used to communicate is free from technical jargon and is easy to understand.	58	57	3.66	.29	4.742	.000
Complaints by customers on failure of the mobile technology are rare.	58	57	2.84	.31	-1.267	.210
The generated statements and reports are free from error.	58	57	3.47	.29	3.563	.001
The mobile technology services are available at all times	58	57	3.60	.26	4.913	.000
Customers are provided with responses within the stipulated timelines	58	57	3.81	.26	6.176	.000
There is timely resolution of incidents associated to mobile technology applications	58	57	4.07	.25	7.953	.000
Customers are notified in advance whenever changes affecting mobile application are introduced/anticipated	58	57	3.59	.26	4.763	.000
There exists a standby support team to respond to any issues that may be raised by taxpayers	58	57	4.00	.25	7.683	.000
It is easy to reach the support team or appropriate staff in person, by telephone or through mail	58	57	3.69	.28	5.188	.000
The time spent to carry out transaction using a mobile platform is shorter compared to other platforms e.g. payment vide the bank	58	57	4.05	.24	8.166	.000

**Table 4.10 Continued**

Members of the mobile technology support team are willing to assist whenever clarifications on mobile technology platform are sought	57	56	3.89	.22	8.057	.000
The staff have knowledge and skills on the mobile technology applied in KRA	58	57	3.52	.25	4.563	.000
The information provided through the mobile platforms is appropriate and updated	57	56	3.39	.33	2.654	.010
The responses/information provided through the mobile technology platform is accurate and consistent	58	57	3.84	.26	6.514	.000
The mobile technology provides for protection of privacy and confidentiality of data	58	57	3.66	.27	4.985	.000
The mobile technology contributes towards improvement of integrity in KRA	58	57	3.66	.28	4.819	.000
The mobile technology provides for individualized customer service	58	57	3.84	.27	6.292	.000
The cost of mobile technology services are consistent and affordable	58	57	3.72	.28	5.394	.000

**Source: Research Findings (2017)**

According to the results in Table 4.10, management strongly agrees that MTBS has led to simplified and clear procedures (mean=3.79) and quality presentations of information in terms of font sizes (mean=3.89). Further, the existence of a standby mobile support team (mean=4.00) which is willing to offer customer support (mean=3.89) has influenced service delivery and this also applies to shortened duration of obtaining services (mean=4.05).

Nevertheless, management does not agree to a large extent that MTBS has facilitated provision of appropriate and updated information (mean=3.39) and neither has it assisted to generate reports that are free from error (Mean=2.84) nor provided highly reliable services as complaints by customers on failure of the mobile technology are still prevalent (mean =2.84). It was further observed that the respondents unanimously agreed in all the indicators except for the statement; complaints by customers on failure of the mobile technology are rare where the views of the respondents significantly varied.

It is evident that management perceived that MTBS had an influence on service delivery. However, from the findings it is clear that there is need to enhance MTBS indicators to promote availability of services and provision of updated information, as these are key source of motivation to customers.

From the results above, it can be observed that the t-values are relatively low and that there is small variation in the mean. The p-values are less than 0.05 for all the sub-variables except for “complaints by customers on failure of the mobile technology are rare”. This can be interpreted that the respondents generally agree that management perception of influence of mobile technology- based strategy has an impact on service delivery at Kenya Revenue Authority.

## 4.5 Factors Influencing Management Perception

The respondents were provided with fourteen factors that they were expected to rate the manner in which they influenced perception of MTBS in relation to service delivery. The importance of this section was to find out the factors that played a role in influencing the perception of the managers of KRA on the application and use of mobile technology-based strategy in carrying out the business of the Authority. A summary of findings is in Table 4.11

**Table 4.11: Factors Influencing Management Perception**

<b>Descriptive Statistics</b>						
<b>Factors</b>	<b>N</b>	<b>df</b>	<b>Mean</b>	<b>C.V</b>	<b>t-value</b>	<b>p-value</b>
The experience you have had with mobile technology	58	57	4.14	.25	8.250	.000
Your personal interest in mobile technology	58	57	4.03	.26	7.439	.000
Your involvement in the development of mobile technology-based strategy	58	57	2.86	.49	-.746	.458
Your knowledge and understanding of benefits that accrue from mobile technology	58	57	4.05	.22	8.835	.000
Your feeling that mobile technology may take over functions in your operational area	58	57	2.59	.50	-2.427	.018
The expectations you may have on the effect of mobile technology applications	58	57	3.97	.21	8.785	.000
Your personal view of the positive and negative attributes of mobile technology	58	57	3.79	.24	6.759	.000
The adoption of mobile technology by other service organizations in the market	58	57	4.03	.22	8.777	.000

**Table 4.11 Continued**

The expectation by the employer on implementation of developed strategies	58	57	4.00	.19	9.861	.000
The amount of resources used to realize the benefits of mobile technology	58	57	3.64	.30	4.403	.000
The organizational set up and readiness to adopt new technological approaches	58	57	4.02	.20	9.618	.000
The encouragement of public institutions by Government to embrace technology	58	57	4.03	.19	10.211	.000
The varied user requirement due to different levels of operations	58	57	3.64	.27	5.020	.000
Your experiences on performance of previous KRA strategies	57	56	3.82	.26	6.212	.000

**Source: Research Findings (2017)**

Table 4.11 indicates that in general, management agreed that the listed factors to a large extent had an influence on their perception of contribution of MTBS to service delivery.

The factors with biggest impact on perception of management are: encouragement of public institutions by government to embrace technology (mean= 4.03), expectations by the employer on implementation of developed strategies (mean= 4.00), organizational set up and readiness to adopt new technological approaches(mean=4.02) , adoption of mobile technology by other service organizations in the market (mean=4.03), experience management had with mobile technology (mean=4.14) knowledge and understanding of benefits that accrue from mobile technology (mean =4.05). Factors which had least influence are; feeling that mobile technology may take over management functions (mean =2.59) and management involvement in the development of mobile technology-based strategy (mean=2.86).

However, considering the coefficient of variation (CV) which is the ratio of the standard deviation to the mean, it is evident from Table 4.11 that the encouragement of public institutions by government to embrace technology, the expectation by the employer on implementation of developed strategies and organizational set up and readiness to adopt new technological approaches are the greatest pillars for MTBS to enhanced service delivery.

The results above, indicate that the t-values are relatively low, which points out that there is minimal variation in the mean of the sub-variables. All the sub-variables with the exception of “Your involvement in the development of mobile technology-based strategy” have p-values  $< 0.05$ . This can be inferred that the respondents agree that the factors measured indeed influenced management perception towards mobile technology-based strategy at Kenya Revenue Authority.

#### **4.6 Discussion of Findings**

Service delivery is a function of many elements. Service delivery may be achieved with or without planning. The difference between the two scenarios is achievement and sustainability of quality service delivery (Kumar & Kumar, 2004). The study found out that KRA management perceives MTBS as having an influence on service delivery and that the factors discussed generally influence management perception to a large extent. In this study, management of KRA strongly perceives that MTBS has had a significant influence across the five scopes of the SERVQUAL instrument, which are Empathy, Reliability, Tangibles, Assurance and Responsiveness. MTBS has had the greatest influence on willingness to assist seekers of clarifications on mobile technology platform



(CV=0.22) and this represents responsiveness when mapped to the RATER dimension. Others with equally great influence are the statements that fonts and sizes used in the messages are reasonable (CV=0.23) and that simple and clear procedures are used (CV=0.24). These two factors represent the Tangibles facet. The least influence is on provision of appropriate and up-to-date information which corresponds to Assurance dimension. Another statement with least influence was that customers complaints on failure of the mobile technology are rare (CV=0.31) which represents Reliability. This is in concurrence with a study by Orlikowski (2009) that found out that technology play a key role in social economic aspects of an organization.

The study found out that, MTBS has an influence on service delivery and therefore can be one of the approaches for improving service delivery. This indeed can be achieved through positive perception of MTBS by management. The findings conform to the Contingency Theory that proposes that there are numerous options of achieving performance. According to the Cognitive Theory of Perception; different individuals depending on the way the stimulus is received and processed would interpret a similar stimulus differently. The study confirmed this theory as members of management provided divergent opinions despite receipt of similar questions, being employed in the same organization and belonging to one team of management. The wide variance witnessed in some of the aspects is in tandem with the view that perception can vary widely even among individuals exposed to the same reality (Henry, 1976).

The findings also support the findings of Langton et al. (2007) that perception of technology is associated with productivity levels in an organization, which directly affects service delivery.

This study established that the positive perceptions of the contribution of MTBS on service delivery are influenced majorly by contextual factors such as expectation by the employer on implementation of developed strategies (CV=0.91); encouragement of public institutions by government to embrace technology (CV=0.91); organizational set up and readiness to adopt new technological approaches(CV=0.20); respondents' expectations on the effect of mobile technology applications(CV=0.21); adoption of mobile technology by other service organizations in the market(CV=0.22);knowledge and understanding of benefits that accrue from mobile technology (CV=0.22); respondent's personal view of the attributes of mobile technology(CV=0.24); and experience of the respondents with mobile technology(CV=0.25). On the other hand, factors that had no much influence on the management perception include the feeling that mobile technology may take over functions of members of management(CV=0.50) and management involvement in the development of mobile technology-based strategy (CV=0.49) which are basically related to the perceiver who were the respondents. The study found out that several factors influence perceptions and confirms the findings of the study by Obonyo (2014) which stated that numerous factors influence employee perception towards strategy.

## **CHAPTER FIVE: SUMMARY, CONCLUSION AND RECOMMENDATIONS**

### **5.1 Introduction**

The study sought to find out management perception of the influence of mobile technology-based strategy on service delivery at Kenya Revenue Authority. The study was guided by two objectives: to determine management perception of the influence of mobile technology- based strategy on service delivery at Kenya Revenue Authority and to establish factors that influence management perception towards mobile technology-based strategy at Kenya Revenue Authority.

### **5.2 Summary of Findings**

From the research, management at KRA perceived mobile technology- based strategy to have an influence on service delivery. Managers were provided with twenty descriptions of mobile technology and were asked to indicate how they perceived their influence on service delivery. The descriptions that managers indicated had strong influence on service delivery included; reasonable fonts and sizes used in the mobile messages to customers, simple and clear mobile procedures, shorter transaction time compared to other platforms, willingness of the mobile support team to assist whenever clarifications are sought, staff knowledge of mobile technology applied in KRA, existence of a standby mobile support team and timely resolution of incidents associated to mobile technology applications. The descriptions that managers strongly disagreed with were: appropriate and up-to- date information provided in the mobile platforms; rare complaints

by customers on failure of the mobile technology; error-free mobile reports and easy language that is free from technical jargon.

The research found that all the factors measured in the study had an influence on the management perception. This is evidenced by a mean, which is greater than 2.5. The factors that were found to greatly influence the perception of the management of KRA include: expectation by the employer on implementation of developed strategies; encouragement of public institutions by the government to embrace technology; organizational set up and readiness to adopt new technological approaches; respondents' expectations on the effect of mobile technology applications; knowledge and understanding of benefits that accrue from mobile technology ;adoption of mobile technology by other service organizations in the market; respondent's personal view of the attributes of mobile technology and experience of the respondents with mobile technology. On the other hand, factors that had less influence on the management perception include the feeling that mobile technology may take over functions of members of management and involvement of management in the development of mobile technology-based strategy.

### **5.3 Conclusion**

The study concluded that management perceived mobile technology- based strategy as having an influence on service delivery in KRA. Dimensions related to Tangibility and Responsiveness were perceived to have strong influence on service delivery whereas

those perceived to have less influence on service delivery were associated with Reliability and Assurance dimensions.

Various factors had an influence on the management perception; the contextual factors including compliance to regulatory requirements and guidelines of the organization were the leading influencers. This may be attributed to the nature of KRA being a public institution where strict adherence to the rule of law and policy requirements is paramount. Other factors included, the feeling that mobile technology may take over functions of members of management and the management involvement in the development of mobile technology-based strategy. The less influence by these factors can be explained by the presumed job security in the public sector. Further, management may view mobile technology as more of a functional tool as opposed to a managerial tool. On the other hand, Kenya Revenue Authority is a large organization and may have not been practically possible to directly engage all managers during strategy development phase.

Service delivery can therefore be enhanced by embedding mobile technology in progress and execution of strategies. There is need to enhance tangible and responsiveness aspects of MTBS and at the same time take deliberate measures to ensure that reliability and assurance aspects are addressed accordingly in order to realize the impact of MTBS on service delivery. Rooted on the findings, it is very clear that management compliance to both government and organizational regulations and guidelines was quite high. This window of opportunity helps to minimize resistance, which would otherwise slow down implementation of developed strategies.

Finally, there is a strong correlation between management perception and adoption of MTBS, which has direct impact on service delivery. This can be drawn from the fact that MTBS has a great impact in transforming service delivery. From the results, it can be inferred that the perception of management towards MTBS is attributed to numerous factors that range from personal attitudes to technological factors such as ease of use and availability for use. Management perception thus influence mobile technology- based strategy at KRA and by extension affect service delivery. The findings uphold the proposition of Contingency Theory that there are numerous options of achieving performance. Equally, the findings support Cognitive Theory of Perception suggestion that different individuals interpret a similar stimulus differently. Further, the findings agree with former studies that various factors influence perception (Giathi, 2014; Maingi, 2013; Obonyo, 2014).

#### **5.4 Recommendations for Policy and Practice**

Kenya Revenue Authority should leverage on the positive perception held by management on the influence of mobile technology- based strategy on service delivery. KRA needs to put in place measures that enhance positive perception by reviewing the factors that influence perception. The positive influencers need to be enhanced whereas those, which are considered to have less influence, need to be addressed accordingly. This is important because quality service delivery has major impact on performance of the Authority. The mobile platform is already among the preferred options for paying taxes and it provides an opportunity for interaction with major clients who are the taxpayers. Knowledge of the findings of this study and deliberate measures to build

positive management perception through continuous monitoring and evaluation is critical because the mobile technology defines the future of organizations in all other aspects including service delivery.

The study brought into fore the role of perception in the success of new products, which may be introduced in organizations. Technology being termed as a game changer in the world today is not in dispute. However, there is a risk on the part of organizations to concentrate on the latest technologies in a bid to remain competitive and ignore issues such as perceptions of the management who are also key decision makers in organizations. It is therefore a challenge to the policy makers to equally pay attention to human aspects since technology on its own does not bring results. Success in organizations is rather dependent on a combination of factors, which are controlled by human element.

### **5.5 Limitations of the Study**

The study aimed at perceptions of management at KRA on the influence of mobile technology based strategy on service delivery. Views were sought from representatives in the middle level management; the tactical decision makers whereas the top level and lower level management who are strategic and operational decision makers respectively were not considered. The findings therefore may have been biased since the study concentrated only on one of the three levels of management.

The study was based on a sample of the middle level management and not on the entire population. A sample of 72 members was drawn from a population of 268 .Findings from the sample may not necessary agree with findings that would be derived from a study of the entire population.

The study was carried out in Kenya Revenue Authority, which is a government agency and is generally considered as a financial institution. The results therefore may have been biased as management based in other government agencies such as learning institutions may have different perceptions. Equally, management in the private sector may not necessarily share the same views with their counterparts in KRA.

## **5.6 Suggestions for Further Research**

Further studies that incorporate all decision levels of management in seeking perception of the influence of mobile technology -based strategies on service delivery need to be considered. This is important in realizing findings that are inclusive in terms of representation of views from the whole organizational team.

There is need to base the same study on the entire population as opposed to a sample. This is essential because perceptions are dependent on individuals. The aggregate perception of a sample may therefore not be the same as that of a population. An healthier reflection of the position on the ground is likely to be brought out by a study on the entire population.



Another area of improvement is to replicate the same study in other institutions of government and in the private sector. This will assist to bring out the comparisons and contrast within the public and private sectors. Due to diverse business environment and alignments considerations of other studies in the various institutions may bring out different results.

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# APPENDICES

## Appendix I: Introduction Letter

  
**UNIVERSITY OF NAIROBI**  
SCHOOL OF BUSINESS

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Telephone: 020-2059162  
Telegrams "Varsity", Nairobi  
Telex 22095 Varsity

P O Box 30197  
Nairobi, Kenya

---

DATE...17-10-2017

**TO WHOM IT MAY CONCERN**


The bearer of this letter ... NANCY CHESANG RONO  
Registration No. ... D61176198/2009

is a bona fide continuing student in the Master of Business Administration (MBA) degree program in this University.

He/she is required to submit as part of his/her coursework assessment a research project report on a management problem. We would like the students to do their projects on real problems affecting firms in Kenya. We would, therefore, appreciate your assistance to enable him/her collect data in your organization.

The results of the report will be used solely for academic purposes and a copy of the same will be availed to the interviewed organizations on request.

Thank you.





## **Appendix II: Research Questionnaire**

Please answer all the questions. Information provided will be treated with confidentiality and shall be used only for the purpose of the study on Management Perception of the Influence of Mobile Technology-based Strategy on Service Delivery at KRA.

**Please tick where appropriate.**

### **SECTION A: Respondent's Personal data**

1. Please indicate your gender

a) Male [ ]

b) Female [ ]

2. Please indicate your age group

a) 18-28 years [ ]

b) 29-38 years [ ]

c) 39-48 years [ ]

d) Over 48 years [ ]

3. What is your highest level of education attained?

a) Primary [ ]

b) Secondary [ ]

c) College [ ]

d) University [ ]

4. For how long have you worked in KRA?

a) 1 to 5 years [ ]

b) 6 to 10 years [ ]

c) 11 to 15 year [ ]

d) 16 years and above [ ]

5. What is your designation?

a) Chief Manager [ ]

b) Manager [ ]

6. Please indicate your Department

a) Domestic Taxes [ ]

b) Customs & Border Control [ ]

c) Intelligence & Strategic Operations [ ]

d) Strategy Innovation & Risk Management [ ]

e) Corporate Support Services [ ]

f) Legal Services & Board Coordination [ ]

g) Internal Audit [ ]

h) Investigation & Enforcement [ ]

i) Kenya School of Revenue Administration [ ]

j) Marketing & Communication [ ]

7. Please state your Region.

a) Southern [ ]

b) Northern [ ]

c) Central [ ]

d) South Rift [ ]

e) North Rift [ ]

- f) Western [ ]
- g) Nairobi [ ]

8. Are you aware of the mobile technology applications that have been used in KRA such as mobile payments, electronic cargo tracking system and use of mobile computing devices such as mobile phones, laptops and iPads?

Yes [ ] No [ ]

9. Has mobile technology- based strategy adopted by KRA influenced service delivery in your area of operation in the Authority?

Yes [ ] No [ ]

**SECTION B: Influence of Mobile Technology on Service Delivery in KRA.**

The statements below are indicators of mobile technology -based strategy. In a scale of 1 to 5, kindly tick on what best describes your perception of each on their influence on service delivery in KRA.

1-Strongly disagree 2-Disagree, 3- Neutral, 4- Agree, 5-Strongly agree,

No.	STATEMENT	1	2	3	4	5
1.	The mobile technology procedures used are simple and clear.					
2.	The fonts and sizes used in the messages are reasonable.					
3.	The language used to communicate is free from technical jargon and is easy to understand.					
4.	Complaints by customers on failure of the mobile technology are rare.					
5.	The generated statements and reports are free of error.					
6.	The mobile technology services are available at all times.					
7.	Customers are provided with responses within the stipulated timelines.					
8.	There is timely resolution of incidents associated to mobile technology applications.					
9.	Customers are notified in advance whenever changes affecting mobile application are introduced /anticipated.					
10.	There exists a standby support team to respond to any issues that may be raised by taxpayers.					
11.	It is easy to reach the support team or appropriate					

No.	STATEMENT	1	2	3	4	5
	staff in person, by telephone or mail.					
12.	The time spent to carry out transaction using a mobile platform is shorter compared to other platforms e.g. payment vide the bank.					
13.	Members of the mobile technology support team are willing to assist whenever clarifications on mobile technology platform are sought.					
14.	The staff have knowledge and skills on the mobile technology applied in KRA.					
15.	The information provided through the mobile platform is appropriate and updated.					
16.	The responses/information provided through the mobile technology platform is accurate and consistent.					
17.	The mobile technology provides for protection of privacy and confidentiality of data.					
18.	The mobile technology contributes towards improvement of integrity in KRA.					
19.	The mobile technology provides for individualized customer service.					
20.	The costs of mobile technology services are consistent and affordable.					

**SECTION C: Factors that Influence Management Perception**

The statements below are factors that would influence your perception of mobile technology based strategy in KRA. Kindly indicate the extent to which each influences your perception on service delivery.

Scale: **1**-Not At All, **2**-Least extent, **3**-Moderate, **4**-Large extent, **5**-Very large extent

No.	INFLUENCING FACTORS	1	2	3	4	5
1.	The experience you have had with mobile technology.					
2.	Your personal interest in mobile technology					
3.	Your involvement in the development of mobile technology- based strategy					
4.	Your knowledge and understanding of benefits that accrue from mobile technology					
5.	You are feeling that mobile technology may take over functions in your operational area.					
6.	The expectations you may have on the effect of mobile technology applications.					
7.	Your personal view of the positive and negative attributes of mobile technology.					
8.	The adoption of mobile technology by other service organization in the market.					
9.	The expectation by the employer on implementation of developed strategies					

10.	The amount of resources used to realize the benefits of mobile technology.					
11.	The organizational set up and its readiness to adopt new technological approaches.					
12.	The encouragement of public institutions by government to embrace technology					
13.	The varied customer requirement due to different levels of commitments.					
14.	Your experiences on performance of previous KRA strategies.					

.....**THANK YOU**.....