

**INFLUENCE OF INVENTORY PLANNING AND CONTROL PROCESS ON  
PROJECT PERFORMANCE; A CASE OF KENYA REVENUE AUTHORITY  
HEADQUARTERS IN NAIROBI COUNTY**

**BY**

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## **DECLARATION**

This research project report is my original work, and has not been presented for any degree award in any other University or institution of higher learning.

**SIGN..... DATE.....**

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**Reg. L50/89027/2016**

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

**SIGN..... DATE.....**

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**OPEN, DISTANCE AND E-LEARNING CAMPUS**

**UNIVERSITY OF NAIROBI.**

## **DEDICATION**

I wish to dedicate my research project report to my late Mother Berita Mutwa Kitheka who had a passion for education although she did not have the opportunity to get educated, my wife Christine, my children; Solomon, Lucy and Immanuel who supported me morally and psychologically while carrying out this research. May the Almighty God bless them abundantly.

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## **ABBREVIATIONS AND ACRONYMNS**

B2B – Business to Business.

ELI – Empirical Leanness Indicator.

ICT – Information and Communications Technology.

IT – Information Technology.

KCC – Kenya Cooperative Creameries.

KRA – Kenya Revenue Authority.

NAA – National Association of Accountants.

RBV – Resource-Based View.

R&D – Research and Development.

TAM – Technology Acceptance Model.

USA – United States of America.

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## ABSTRACT

The purpose of this study was to investigate the influence of inventory planning and control process on project performance; a case of Kenya revenue authority headquarters in Nairobi County. The study is guided by the following objectives to establish the influence of top management on project performance; a case of Kenya revenue authority headquarters in Nairobi county; to determine how adoption of information technology influence project performance; a case of Kenya revenue authority headquarters in Nairobi county and to assess the influence of capacity building of employees on project performance; a case of Kenya revenue authority headquarters in Nairobi county. The study used two types of research design, quantitative and qualitative research. The study had a target population of 1,100 employees working at Kenya revenue authority headquarters in Nairobi and used a sample size 110 respondents. The data was then coded to enable the responses to be grouped into various categories. As such quantitative data was analyzed by descriptive analysis techniques in form of tables to show frequencies and percentages, while qualitative data was analyzed through content analysis. Multiple regressions were used to check the relationship between the dependent and the independent variables. The study found that majority of workers at Kenya revenue authority had attained a degree and above level of education and that most workers had 0 – 15 years of working experience. The findings also indicated that majority of workers had attended change management training and this is key to any growing organization since change is inevitable in today's world. The study revealed that inventory planning and control process had an influence on project performance, similarly the study showed that top management support had clearly indicated great influence on project performance. The study had sought to establish whether adoption of information technology had influence on project performance and statistically it showed yes adoption of information technology influenced project performance and also it was revealed that capacity building of employees influenced project performance. The study recommended that Kenya revenue authority and other stakeholders can come up with strategies and structured solutions to assist in bettering their project performance more in regard to adoption of current information technology and investment in modern inventory control systems of their products through marketing and new products innovation. The Kenya revenue authority should also consider improving on the market development strategies by using modern promotion activities in order to reach out to a wider scope. They can do marketing through social networking sites like my space, twitter and face - book in order to create and maintain a distinctive image in the society. Kenya revenue authority should continuously review their products and to ensure that they remain relevant to present technologies as well as maintain competency.

## CHAPTER ONE

### INTRODUCTION

#### 1.1 Background of the Study

Inventory establishes the most noteworthy piece of current assets in any organization and in light of the overall expansiveness of inventories kept up by most organization; a significant sum of an organization inventory is being dedicated to them. As indicated by Dimitrios (2008) inventory management practices have come to be perceived as a fundamental issue zone requiring top need. For substantial outcomes on continued premise, the essential reason at the base of the issue should be distinguished and handled with effectiveness. Inventory management practices in this way merit most extreme consideration. The reason of conveying inventory management practices is to guarantee standard supply of materials as and when required. Inadequate inventories hamper creation process and moderate deals volume. Then again, Rajeev (2010) indicates that extreme inventories tie up working capital and lift up conveying costs.

Inventory control includes the organizing of materials accessibility, controlling, usage and obtaining of materials. Stock control is the heading of exercises with the motivation behind getting the right quantity and it's directly linked to production function of any organization which implies that the inventory management system operated will affect the profitability of an organization directly and indirectly (Alm, 2000). Inventories are the stock of raw materials, work in progress, finished goods and supplies held by a business organization to facilitate operations in the production process (Pandey, 1995). Also if the company fails to manage its inventory efficiently, it is likely to face profitability problems (Block and Hirt, 1987). The goal of inventory management therefore is to provide the inventories required to sustain operations at minimum costs (Dickerson, 1995).

Causes association to build up the best possible inventory dimensions through the financial request amount; and to monitor this dimension through inventory control framework which many be manual, for example, two canister strategy and red line technique, or electronic stock control frameworks. Legitimate inventory controls additionally require an association to attempt stocking and utilize proper technique to esteem stock so as not to under or over state benefits (Kotabo, 2002). Organizations bring about generous expenses in the acquisition and upkeep of inventories, which costs shape a vast part of generation costs. Stock expenses include: conveying costs, for example, stockpiling and protection; requesting costs like transporting and store situation; and stock out costs like excess and loss of offers. An

organization can't accomplish an extraordinary execution without appropriate and proficient control of materials. Materials are as much as money itself and any burglary, wastage and exorbitant utilization of materials are of quick budgetary misfortune and prompts poor execution of an organization (Kotabo, 2002).

Laugero (2002) noted that Material control included a precise control and direction of procurement, stockpiling and utilization of materials in such an approach to keep up an even stream. As of late, the development business has been confronting various difficulties particularly in stock administration or material control, in this way influencing the execution of most development organizations. There have been instances of materials overloading which in the long run get lapsed or out dated, under stocking, absence of stock-taking, burglary of materials by specialists and postponements in conveyances of materials at the destinations, among others.

Inventory management as explained by Lavelly, (1996) as the active control program that permits to govern its running of the various departments in a firm. This includes the production, research and development (R&D), purchasing, marketing, human resource, accounting and finance. Inventory control and management are pivotal to a firm for mishandling of inventory endangers a firm's capability to do practical and useful way Sprague &Wacker, (1996) and also affects a firm's financial supremacy and one-upmanship for inventory management approach taken directly influences the equity capital, output and client service Ng et al., (1993); Vergin (1998). The concept of inventory management suggests that the formation of inventory positioning and well-calculated objectives (Sprague &Wacker, 1996).

Koin, Cheruiyot and Mwangangi (2014) led an examination on the impact of inventory management on an association's execution. Ogbo, Onekanma and Wilfred (2014) did an examination on the impact of the compelling arrangement of inventory management on association execution and Agu Okoro Agu, Obi-Anike, Hapiness Ozioma and Eke Chukwuma Nnate in their investigation impact of inventory management on the authoritative execution all inferred that inventory as a benefit on the asset report of organizations has taken an expanded significance in light of the fact that numerous organizations are applying the system of lessening their interest in fixed Assets, similar to plants, distribution centers, gear and apparatus, et cetera, which even features the essentialness of decreasing inventory.

## **1.2 Statement of the Problem.**

For some organizations, there is no uncertainty that inventory management upgrades their tasks. Associations with large amounts of completed merchandise stock can offer an extensive

variety of items and make snappy conveyance from their terraces to the clients (Stanton, 2004). There has been an inquiry for administration about the effectiveness of inventory management methods set up coming about because of irregularities of inventory dimensions prompting different shortcomings like misfortunes that come because of over, under-stocking, expiry stock, inability to meet targets and low spirit of the organization individuals. Thus, the organization's stores are packed making crafted by a vendor troublesome, late issue of materials to the office and these thusly result into poor inventory service conveyance (Wood, 2004).

Inventory constitutes the most significant part of current assets in any organization and because of the relative largeness of inventories maintained by most organizations; a considerable sum of an organization's fund is being committed to them. According to Dimitrios (2008) inventory management practices have come to be recognized as a vital problem area needing top priority. For tangible results on sustained basis, the basic cause at the root of the problem needs to be identified and tackled with efficiency. Inventory management practices thus deserve utmost attention. The reason of carrying inventory management practices is to ensure regular supply of materials as and when required. Insufficient inventories hamper production process and mitigate sales volume. On the other hand, Rajeev (2010) denotes that excessive inventories tie up working capital and boost up carrying costs.

In most organizations, direct materials represent up to 50% of the total product cost, as a result of the money entrusted on inventory, thereby affecting the profitability of the organization. According to Sander, Matthias and Geoff (2010), traditionally, anyway organizations have disregarded the potential investment funds from legitimate inventory management, regarding inventory as a vital abhorrence and not as an advantage requiring management. Accordingly, many inventory frameworks depend on self-assertive principles. Inventory management according to (Onyango, 2013) is a key pillar in an organization and it ought to be considered important. A portion of the products and ventures required may not be promptly accessible inside the nation therefore worldwide sourcing may must be connected. Because of this, a powerful inventory management is required to be set up to guarantee opportune conveyance and quality guidelines are watched. In order to improve the performance, Kenya Revenue Authority has invested in inventory function. It thus becomes absolutely imperative to manage inventories effectively so as to avoid unnecessary cost and ensure high level of return. Based on the foregoing, therefore this study sought to investigate the influence of inventory planning and control on project performance; a case of Kenya revenue authority headquarters in Nairobi County.

### **1.3 Purpose of the Study.**

The purpose of this study was to investigate the influence of inventory planning and control process on project performance; a case of Kenya revenue authority headquarters in Nairobi County.

### **1.4 Objectives of the Study.**

The objectives of this study were:

- i. To establish the influence of top management support on project performance; a case of Kenya revenue authority headquarters in Nairobi County.
- ii. To determine how adoption of information technology influence project performance; a case of Kenya revenue authority headquarters in Nairobi County.
- iii. To assess the influence of capacity building of employees on project performance; a case of Kenya revenue authority headquarters in Nairobi County.

### **1.5 Research Questions.**

The study sought to answer the following questions.

- i. To establish how top management support influence project performance in Kenya revenue authority headquarters in Nairobi County?
- ii. To assess to what extent adoption of information technology influence project performance in Kenya revenue authority headquarters in Nairobi County?
- iii. To establish in what ways capacity building of employees influence project performance in Kenya revenue authority headquarters in Nairobi County?

### **1.6 Significance of the Study**

The study would be of importance to procurement professionals in various industrial sectors since it would add a body of knowledge to theory and practice of inventory planning and control process. The study is of great importance to the government since the obtained findings provide guidelines on how public organizations can effectively implement inventory planning and control process hence leading to proper utilization of government financial resources. The findings of this study will be of significance to various scholars, students and researchers who might be involved in procurement research activities since the documented report would provide ready reference material that could equip the learners with more knowledge and skills on issues relating to the influence of inventory planning and control process on project performance.

### **1.7 Basic Assumptions of the Study**

This research is based on the following assumptions: The respondents will understand and answer the questions in the questionnaire correctly and truthfully and willingly return the filled questionnaires within the postulated timeframe without any external negative influence.

### **1.8 Limitation of the Study**

One of difficulties the researcher experienced incorporated a portion of the respondents did not fill or finish the surveys or a few issues were misjudged, lacking reactions to questionnaires and startling events like individuals going on leave before finishing the questionnaires. This was alleviated through steady suggestion to the respondents amid the period the questionnaires were being administered to them. These limitations were addressed by the researcher going round the offices, reminding the respondents and this helped since the overall response was 97 percent.

### **1.9 Delimitations of the Study**

This study was delimited to the factors; the influence of inventory planning and control process on project performance; a case of Kenya revenue authority. The study being an academic research, was conducted within the stipulated time of the master's programme thus the scope of the study was reduced to enable the research be carried out within the set time frame and with the available resources/finances. The respondents were assured of utmost confidentiality.

### **1.10 Definition of significant terms**

**Budget:** Budget is another basic factor that decides a project's advancement and administration. On the off chance that the monetary allowance is high, at that point the quantity of days for consummation of the task is additionally more as is the quantity of assets distributed to it. Try not to surge in such circumstances; rather centre totally around conveying items or administrations that are of best quality, with most extreme usage of assets. Be that as it may, if the financial backing is less you need to modify with constraints, for example, inaccessibility of assets, absence of time, and cash. Be that as it may, you can't trade off on quality which implies the feeling of anxiety of you and your group increments. You may need to inspire your chafed exhausted colleagues by empowering them for their great execution and perceiving their endeavours through remunerations.

**Capacity building of employees:** The way toward creating and fortifying the aptitudes, impulses, capacities, procedures and assets that associations and communities need to endure, adjust, and flourish in the quick evolving world.



**Deadline:** Deadline is one of the key viewpoints that decide how a project is overseen. Missing a due date makes a terrible impression for your group. In any case, finishing an undertaking on due date does not imply that you trade off on quality. You must be both alarm about time and have a sharp eye on quality. On the off chance that the venture has slender due dates with strict customers or partners, venture administrator ought to be aware of every conceivable block from previously and avoid potential risk, so that on-time conveyance of value items or administrations can be guaranteed. Not exclusively should the chief be on their toes however they ought to ingrain a similar sort of disposition among the colleagues. Colleagues should hail issues, issues and obstacles the minute being confronted with the goal that arrangements can be paid special mind to promptly.

**Information technology;** Acquiring of the most recent technology to help fast truck the inventory planning and control process for the organisation by use of information and communication technology in order to enjoy improved service delivery and customer satisfaction.

**Inventory planning and control process;** This process of identifying all the needs for the organisation as from initiation of procurement all the way to acquiring of the item/good, service and works within the organisation while taking into account efficient and effective delivery. It likewise alludes to the strategies used to guarantee that loads of crude materials or different supplies, work in advancement and completed products are kept at levels which give greatest administration levels at least expenses.

**Moderating variables.** These are elements through which independent variables under go so as to realise a positive impact on the dependent variable, and in this case, the moderating variable is the organisational culture of the organisation.

**Motivation:** This alludes to the powers inside a person that represent the dimension, heading and ingenuity of exertion used at work.

**Organizational culture;** This refers to the basic assumptions like beliefs, values, ways of doing things, norms & traditions that pre-exist in the organisation or society and are shared and accepted by most of its members.

**Project members:** Project management techniques are also determined by the challenges faced by a project manager which, in turn, depends on the kind of team he or she is handling. If the team consists of members with diverse backgrounds and skills, a gap in terms of team spirit may exist. This obviously impacts work. Therefore, a project manager should apply techniques

to bring the team close. He should ensure that regular team meets happen which can be both formal and informal. In team meetings and outings people from various backgrounds are bound to interact. This creates a bond between members and they are ready to be there for each other.

**Top management support;** This is the support that top management gives to the project while being implemented in decision making through budgeting and allocation of enough resources and staff to the strategic team.

### **1.11 Organization of the study**

The study consists of five chapters. Chapter one covers the background of the study, statement of the problem and purpose of the study. This is followed by the research objectives, research questions, justification of the study, limitations of the study, delimitations of the study, significance of the study, definition of significant terms and concludes with the organization of the study. Chapter two covers the literature review from various sources to establish work done by other researchers, their findings, conclusions and identification of knowledge gaps which forms the basis of setting objectives and research questions of the study. The theoretical and conceptual frameworks are also explained. Chapter three covers the research design, target population of the study, sample size and sampling procedures. This is followed by data collection procedures, data collection instruments, validity of the instruments, reliability of instruments, data analysis techniques, ethical considerations and concludes with operational definition of variables. Chapter four covered the findings from data analysis, presentation of findings and interpretation of findings. It will be concluded with the summary of the chapter. Chapter five covers the summary of findings, discussions, conclusions and recommendations of the study. It was concluded with suggested areas for further research and contribution to the body of knowledge.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 Introduction**

This chapter will examine literature related to the influence of inventory planning and control process on project performance in KRA. The literature reviewed is drawn from books, academic journals, Government publications, documents, reports and works that have a bearing wholly or partially on the field of inventory planning and control process on project performance. It will cover also, the theoretical review of literature, empirical review of the literature, conceptualization and operationalization of the conceptual framework.

#### **2.2 Inventory planning and control process on project performance**

Inventory management is very crucial to any organization that is improving on its performance and attaining high levels of customer satisfaction. According to Nzuza (2015) the material held by an organization makes up for most of the organization assets. Most organizations invest so much money in materials and it is important for the organization to put in place a good material management system in order to manage the stock properly. In most cases where inventory management decisions have been effective, inventory planning models have been developed and implemented focusing especially on the twin problems of inventory size and timing (Tumuhairwe, 2012).

Usually inventory management models are designed to achieve a balance between the costs of acquiring and holding inventory and in so doing it makes it possible to know whether companies are earning profits or not. Variability of inventory majorly results due to firms not applying the inventory control systems in accordance with the baseline principles. According to Kimaiyo and Ochiri (2014) in their study on manufacturing firms in Kenya, they concluded that cost reduction and holding stocks may increase the performance of an organisation. They also concluded that cost reduction is necessary for implementation of inventory management for performance of manufacturing firms. Cost reduction again helps in preparing employees towards managing the inventory ideology and equips organisation with sufficient resources and that inventory cost reduction helps in achieving profitability objective. The study concluded that improved anticipation of future developments in manufacturing firms in Kenya will improve their performance and new technologies are promising to save costs and thus improving the performance of the New Kenya Cooperative Creameries (KCC). The study

further concluded that inventory management system is a competitive tool in the organisation for realising its corporate competitive strategy.

Inventory control systems enable a business to determine and maintain an optimum level of investment in inventory in order to achieve required operational performance. Sila, Ebrahimpour, & Birkholz (2006), expressed that the aim of inventory control is to meet customer demand. Further, Fawcett, Ogden, Magnan, and Cooper (2006) argue that to meet customer demand, firms have to ensure that stock-outs are avoided without incurring high inventory costs. Stocking level variability is caused by factors such as deficient information sharing and deficient forecasts. He found out that variability of inventory majorly results due to firms not applying the inventory control systems. He enumerated the effects of inventory variability as inaccurate forecasting leading to periods of not having enough capacity leading to inadequate customer service and high inventory costs.

In a study done by Koliass (2011), with the end goal to test inventory-performance interface utilizing development firms recorded in Bursa Malaysia, it was discovered that there is a positive connection between inventory turnover and capital intensity as a result of the nature of investments. An examination by Fullerton et al (2003) gives exact help that assembling firms that actualize higher degrees of current inventory management strategies ought to outflank contenders; it was discovered that a positive relationship exists between company's productivity and how much waste diminishing creation practices, for example, decreased set up times, preventive, upkeep projects, and uniform remaining tasks at hand are executed. These discoveries demonstrate that assembling undertakings utilizing present day stock administration strategies are reliably more productive than their partners.

Another examination recommending a positive connection between inventory management and performance was Eroglu and Hofer (2011), which utilized the Empirical Leanness Indicator (ELI) as estimation for stock administration. They contended that stock leanness is the best inventory management device. Lean generation considers stock as a type of waste that ought to be limited and has turned out to be synonymous with great stock administration Their examination on USA fabricating firms covering the period 2003-2008 discovered that leanness influences net revenues.

As indicated by Eroglu and Hofer (2011), firms that are more leaner than the business normal by and large observe positive comes back to leanness. They discovered that the impact of stock leanness on firm execution is sure and by and large non-straight. Their investigation additionally infers that the impact of stock leanness is sunken which is in accordance with stock

administration hypothesis that there is an ideal level of stock leanness past which the minimal impact of leanness on budgetary execution ends up negative. A study of 351 management accountants by the National Association of Accountants (NAA) in a cross-area of enterprises to evaluate current stock administration rehearses in the *International Journal of Economics, Commerce and Management*, United Kingdom Licensed under Creative Common Page 1633 U.S shown that: in the nick of time stock administration methods are expanding in prominence, as are mechanized time-staged stock re-arrange framework. The study additionally settled that 85 percent of respondents have no plans to change their stock controls and that genuine business encounter is depended upon more than stock quantitative models. Additionally, the review built up that some stock administration practices, for example, evaluating stock dimensions and adjusting stock-out expenses against costs identified with higher stock dimensions are only from time to time utilized by and by (Romano, 2011).

Lazaridis and Dimitrios (2005) featured the significance of firms keeping their inventory at an ideal dimension by examining the connection between working capital administration and corporate gainfulness and focused on that its blunder will prompt over the top tying up of capital to the detriment of beneficial activities. A comparative report by Rehman (2006) experimentally settled a solid negative connection between the stock turnover in days and the productivity of firms. Sushma and Phubesh (2007) in their investigation of 23 Indian Consumer Electronics Industry firms set up that businesses' inventory administration approaches had a task to carry out in their profitability performance.

Lazaridis & Dimitrios (2005) in their study of 131 companies listed on the Athens Stock Exchange showed that mismanagement of inventory will lead to tying up excess capital at the expense of profitable operations and suggested that managers can create value for their firms by keeping inventory to an optimum level.

Likewise, Rajeev (2008) in his investigation of 91 Indian Machine Tool Enterprises to assess the connection between stock administration practices and stock cost built up that compelling stock administration rehearses positively affect the stock execution of organizations and furthermore eventually affect the execution of the general organizations forms. Juan and Mertinez (2002) in their investigation of 8872 little and medium-sized Spanish firms additionally exhibited that chiefs of firms can make an incentive by decreasing the quantity of long periods of stock. Powerful stock administration forms helps increment operational proficiency of firms; enhances client benefit; diminishes stock and circulation costs; and empowers organizations track things and their lapse dates therefore balance among accessibility and request (Pandey, 2004).

### **2.3 Top management support and project performance**

McGregor (2002) stated that top management support and commitment are key factors contributing to project success. Management support is identifiable by the frequency of attendance at computerization project meetings; level of involvement in information requirements analysis; level of involvement in decision-making relating to a computerization project; level of involvement in reviewing consultants' recommendations and the level of involvement in monitoring the project.

Top management comprising of learned individuals about specialized issues and creation productivity will probably embrace updates (Garcia, 2009). Without best dimension bolster the undertaking may never be endorsed, or in the event that it is affirmed at all it might take always for it to traverse the procedure. In any case, Zhu (2005) attested that without senior administration bolster, collaboration from different offices might be difficult to acquire, and the responsibility from colleagues will need energy. There will be a lack of commitment by the organization at large.

Top management and the senior managers are the key partners in venture execution (Harrison, 1997). At the point when focused on the undertaking, the venture group has a decent handle on the task status, readiness and the capacity of the best administration to actualize the activities. Bruque (2007) expressed that senior pioneers must comprehend and apply open development. Top administration gives a major push to execution techniques. Administration bolster is instrumental in accomplishing fruitful undertaking rollout over the entire association (Shin, 2006). Official sponsorship is expected to evacuate barricades and order investment. Coordinate contribution of the best administration regularly means a move in the hierarchical culture. The job of best administration in ahead of schedule and mid venture usage is frequently observed as an essential task achievement (Nguyen, 2005). Intercessions by the best administration are effective once the undertaking staff is persuaded of the requirement for change.

There is requirement for progressive and consistent ascent in venture achievement rates particularly in creating nations (Poon, 1999). The greater part of the ventures prevail because of administrative abilities and authority styles of project administrators. What's more, transformational initiative practices have for quite some time been considered as an imperative factor for better execution in different general associations (Keegan and Den Hartog, 2004; Yang et al., 2011). Transformational leaders can emerge the enthusiasm of the supporters by unmistakably characterizing the objectives, and undertaking prerequisites. Moreover, these

leaders have a mystique and can get additional customary outcomes with and through their adherents. Likewise, transformational management hypotheses are viewed as best since they have augmented the extent of initiative speculations by perceiving the significance of enthusiastic, representative and exceedingly inspiring practices (Al Ghatami, 2007). Also, they have capacity to engage the supporters' brains and hearts specifically.

#### **2.4 Adoption of information technology and project performance**

As indicated by Uyarra and Flanagan (2010) technologies have changed and reclassified the manner in which associations and government enterprises work. Associations receive new advancements to enhance the proficiency and viability of different work forms. Lamentably, numerous innovation based items and administrations never achieve their maximum capacity, and some are basically dismissed (Uyarra and Flanagan, 2010). Uyarra and Flanagan (2010). Uyarra and Flanagan (2010) contend that Internet-based e-acquisition frameworks and web based Business - to - Business (B2B) electronic market arrangements should be perfect to the best conceivable degree with the current advancements, to have a sensible opportunity to be generally received in the marketplace.

For E-procurement advances to succeed, providers must be available by means of the internet and must give adequate catalogue choices to fulfil the necessities of their clients. Providers, particularly in low edge enterprises, might be hesitator even unfit to meet such requests without certifications of future income streams (Arnold and Essig, 2012). E-commerce technologies have great potential to influence the direction of the productivity in an organization; however, the willingness to adopt is determined by a number of factors, among them, reduction of transaction costs, improvement of customer service quality, defensive reaction to competitor's adoption, requirement by customers that their suppliers link their system as a condition for doing business (Uyarra & Flanagan, 2010). Bailey, Farmer, Crocker, Jessop and Jones (2012) contends that new technologies bring down searching and separating costs and by expanding the quantity of sourcing alternatives organizations can in this manner escalate the opposition among providers and increment their bartering position. E-acquirement can thusly empower an organization bring down inquiry and assessment costs and in addition increment the quantity of potential providers through e-illuminating.

#### **2.5 Capacity building of employees and project performance**

To improve operational flexibility by expanding the state of aptitudes controlled by personnel (multi-skilling) builds the responsibility of workers by urging them to relate to the mission and targets of the association and to give high level of services to client. As per Dessler (2000) it is

imperative to assess preparing with the end goal to evaluate its viability in creating the learning results determined when the preparation mediation was arranged and to show where upgrades are realised or witnessed. Kinyanjui and McCormick (2002) note that Kenya has a wide range of organizations struggling to adopt information and communication technology in their procurement functions. According to Wilson (2012), e-procurement is the amalgamation of sales and purchasing business models and calls for separation dependent on application and capacities. The primary application is the purchase side acquisition which alludes to an association utilizing electronic frameworks to buy products, for example, office stationary, from contracted providers. These providers are likewise utilizing e-acquirement frameworks for administration of all procedures relating to purchase.

As indicated by Davila, Gupta and Palmer (2012) training is the way toward expanding learning and abilities of a worker for doing specific work. It is a sorted out movement intended to make an adjustment in the reasoning and conduct of individuals and to empower them to complete their jobs in a more productive way (Gunasekaran and Ngai, 2010). Training is the securing of the innovation which grants representatives to perform up to standard. Therefore preparing might be characterized as an ordeal, a control or a routine which makes individuals procure new pre-determined behaviours. One of the most powerful benefits of collecting satisfaction data is the ability to analyse service down to the technician level. This gives companies the ability to offer targeted training to employees based on areas needing improvement.

Khanapuri (2011) declare that there are various necessities identifying with the execution of e-acquisition framework. They incorporate innovation, goals, data, staffing and aptitudes. The necessities make the reception procedure to confront various difficulties, for example, compatibility, integration, adoption and customary use by workers and absence of limit by small suppliers. Companies require investing in a good IT system with access to the web and integration to the customers. In addition the staff handling the system will require to be empowered. According to World Bank (2013) the cost of purchasing e-procurement software can be huge and may be prohibitively expensive for smaller organizations. They must consider not only the price of the software itself but other costs associated with the system and its implementation.



## **2.6 Organisational culture**

Torrington et al (2008) explain that organisational culture affects the behaviour of the people within it and develops norms that are hard to alter and which provide a pattern of conformity. For example, if everyone is in the habit of being punctual, then a new recruit who regularly arrives late will go under social pressure to conform, without need for recourse to management action. In so doing, the impact of culture on organisational performance becomes positive.

The activities of the Government and competitors, change in technology, customer demand and general economic conditions are instrumental in shaping the cultures of organisations with survival potential (Price, 2007). If handled well, culture will therefore influence the relationship between project performance and inventory planning and control process.

## **2.7 Theoretical framework**

The theoretical framework was guided by the following theories:-

### **2.7.1 Technology Acceptance Model (TAM) theory**

Technology acceptance theory describes how users come to accept a technology and make use of it. It explains to what extent an employee views the system and believes it will improve the desired work output, and to what extent an employee thinks that using the system will require the least effort. The theory postulates that perceived usefulness entails how users feel in the sense that intended innovations contributes to making work more effective thereby improving on results, while ease of use as viewed by the employee assesses the efforts made in order to use the new system (Chuttur, 2009).

The Technology Acceptance Model theory has been used for decades to guide studies aimed at explaining Information and Communication Technology (ICT) usage behaviour (Bagozzi, 2007). The theory delves on analysing the drivers of potential users to approve or refuse to use the system and predicts users' reaction when using the system. Under TAM, the emphasis is on how much a user views the system to improve the desired work out-put and how much the system is easy to use. Venkatesh and Davis (2000) extended the technology acceptance theory with explanations on the factors that contributes towards the user's belief on ease of use and belief on usefulness. Their model extended the theory based on factors that have an effect on both the degree of impact on performance and ease of using the system. The model reveals that the factors that influence degree of usefulness of a system are; output quality, result oriented image, subjective norm and job relevance. Subjective norm can be moderated by two factors that is; voluntariness and experience. In essence, image can be described as how individual

feels after adopting particular technologies (Feuerlicht, 2010). This theory is applicable in the study as user acceptability of the e-procurement is one of the key critical success factors that influence its adoption. Thus technology acceptance model (TAM) will be applicable as far as this study is concerned.

### **2.7.2 Facilitation theory.**

This hypothesis was created via Carl Rogers. One of the essential premises of this hypothesis is that learning is conceivable in light of the fact that individuals have a "characteristic enthusiasm to learn" and they are in charge of and at the focal point of the learning procedure. Limit building is conceivable simply because people joined in it are self-propelled and anxious to learn regardless of their area in connection to learning foundations.

The role of the teacher is to go about as a facilitator-no measure of exertion with respect to the educator can ensure achievement, except if the student has a craving and inclination to learn. An intriguing commitment of Rogers' Facilitation Theory is simply the thought that learning includes changing one's self-idea. Such changes may include finding one's qualities or shortcomings. Students in the limit developing set need to 26% see the likelihood that there is an incentive in the learning framework for information securing. A newly seen self-idea has a solidifying sway on learning in that it enables the student to assault an objective ability with certainty or with a balanced 'refreshed' approach.

Verifiable in the non-coordinate facilitative methodology is the suspicion that students can discover the data independent from anyone else (educators only encourage that procedure), a supposition which makes light of the job of data transmission and belittles the commitment of instructing. Such an instructing model is clearly a romanticizing which is once in a while found in its unadulterated frame practically speaking.

### **2.7.3 Resource based view theory.**

Penrose (1959) using the resource-based view (RBV) theory described a firm as an administrative organisation and a collection of productive resources, both physical/material and human being that provide a firm a variety of services. Thus, it is observed that a tight relationship between the knowledge detained by the human resources and the services provided by the same human resources shows that firms are a true reservoir of knowledge. As stated by Penrose, (1980); Wernerfelt, (1984); Barney, (1991), the RBV of the firm places focus on the inside of the firm, its resources and capabilities, to explain the profit and value of the firm. Thereby, Hoopes et al., (2003) applied the theory to explain the differences in performance of

the firm's within an industry. In this sense, this theory is applicable in this study for it has helped to learn the required resources needed both material and human resource.

#### **2.7.4 Organisation theory.**

Hypothesis can appear to be to some degree removed from the domain of personnel specialists, particularly when their work is spoken to as far as directing or creating frameworks of enlistment, preparing, appraisal, among others. Organisation hypothesis and getting sorted out is encircled by the significance credited to the specific ideas, for example, "structures" "role", "process" which are conjured to portray and examination what they indicate to speak to, (Ouchi, 2010). This perception is essential since it attracts our consideration regarding the generally not entirely obvious manner by which our experience of the world is conveyed through the (specific) mode of the specific ideas that we utilize.

In organisation hypothesis (and different areas of the social sciences), there has been a solid inclination, that waits on today, to think and go about as though settled ideas, for example, "structure", "role", give us "unmediated access to the world" (Morgan, 2009).

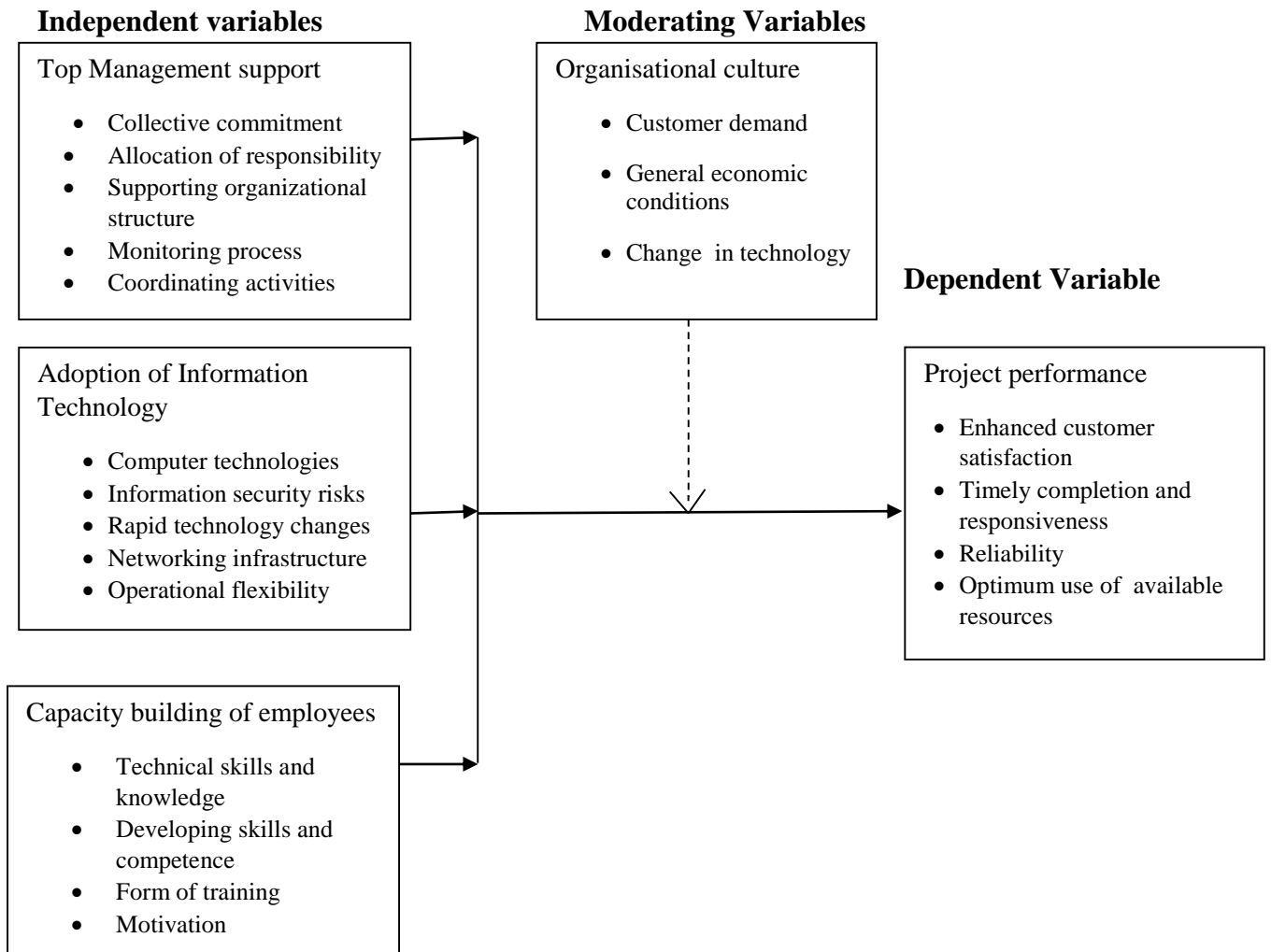
Notwithstanding, a minute's appearance serves to help us to remember how imparted information about the world depends on the "dialect amusement" through which such learning is established, explained and figured it out. The overlooking of this learning procedure has maybe been most total among scholars who guess that some adaptation of frameworks hypothesis shows a trustworthy method for displaying and aping the world. In contemporary association examination, the move from old objectivist to new reflexive mindsets about association was most unmistakably flagged and advanced by Silverman, (2004). Organisation theory tries to explain how the effects of organisational culture influences inventory planning and control process on project performance at Kenya Revenue Authority.

#### **2.8 Conceptual Framework**

Conceptual framework subsequently involves comprising different viewpoints about the connection between factors in the zone being examined and demonstrating their relationship in a realistic way for this situation independent variables: top management support, adoption of information technology and capacity building of employees, moderating variables; organizational culture and the dependent variable was project performance. The conceptual framework also provides the link between the research title, the objectives, the study methodology and the literature review Jabareen (2009).

### **2.8.1 Introduction to conceptual framework**

The conceptual framework figure 1 shows the independent variables which are; top management support and its indicators, adoption of information technology and its indicators, capacity building of employees. There is the moderating variable (organizational culture) with its indicators and lastly the dependent variable also with its indicators as indicated.



**Figure 1: Conceptual framework**

The conceptual framework shows the relationship of the independent variables i.e. top management support, adoption of information technology and capacity building of employees which have an indirect or direct influence on project performance in this study our dependent variable. The organisational culture and its indicators helps or it is a catalyst whereby when mixed with the independent variables influences the dependent variable which is project performance.

## 2.9 Research gap

The research gaps identified by the researcher on the influence of inventory planning and control process on project performance are as tabulated below.

**Table 2.1: Research gap**

<b>Variables</b>	<b>Source of literature</b>	<b>Indicators</b>	<b>Findings</b>	<b>Knowledge gap</b>
Top management support.	Zhu (2005)	Collective commitment; supporting organizational structure; allocation of responsibility; monitoring processes and coordinating activities.	The theory asserts that without senior management support, cooperation from other departments may be impossible to obtain, and the commitment from team members will lack enthusiasm. Subsequently, there will be a lack of commitment by the organization at large.	Although the author clearly acknowledges that collective commitment and monitoring processes are key to project performance. The aspect of supporting organizational structure, allocation of responsibility and coordinating activities has not been addressed. This study seeks to fill that gap.
Adoption of information technology.	Venkatesh and Davis (2000)	Computer technologies; information security risks; rapid technology changes and networking infrastructure .	The theory extended the technology acceptance with explanations on the factors that contributes towards the user's belief on ease of use and belief on usefulness. Their model extended the theory based on factors that have an effect on both the degree of impact on performance and ease of using the system.	Apart from the operational flexibility and degree of impact on performance. This study came in to address the rapid technology changes, information security risks and network infrastructure whereby previous studies had not captured.
Capacity building of employees.	Gunasekaran & Ngai, 2010.	Developing skills and competence; form of training; motivation; technical skills and knowledge.	It is an organized activity designed to create a change in the thinking and behaviour of people and to enable them to carry out their jobs in a more efficient manner.	Although the author acknowledged that creation of change in thinking behavior of people and to enable them carryout their jobs. This study seeks to fill the gap by developing skills and knowledge which in previous studies had not been covered.

## 2.10 Summary of Literature Review

The chapter reviewed passed studies done by various researchers globally, it seems that capacity building influences inventory planning and control process, information technology processes and top management support but project performance had not adequately been investigated, and it is a gap the researcher had to conclusively research on.

## CHAPTER THREE

### RESEARCH METHODOLOGY

#### 3.1 Introduction

This chapter describes the research methodology; it includes the research design, the target population, sampling procedure and sample size, data collection instruments, methods and procedure, data analysis technique, operationalisation and ethical consideration.

#### 3.2 Research design

Research design is the pattern that the researcher followed while conducting this research (Oso, 2011).

The study used two types of research design, quantitative and qualitative research. Quantitative approach is used to gather factual data and to study relationships between facts and how such facts and their relationships according to theories and the findings of any research executed previously, while qualitative approach seek to gain insights and to understand people's perception (Mugenda and Mugenda, 2003). In this research a quantitative research design is used to understand the influence of inventory planning and control process on project performance at KRA headquarters in Nairobi County.

#### 3.3 Target population.

Mugenda and Mugenda (2012) define “population” as the set of all the elements, units, objects or subjects in the universe of interest for a particular study. The target population is that population which a researcher wanted to generalize the results of the study.

The study targeted a population of 1,100 employees working at Kenya revenue authority headquarters in Nairobi County.

**Table 3.1: Target population**

<b>Category</b>	<b>Target Population</b>
Customs Border Control	281
Domestic Taxes	218
Cooperate Support Services	200
ICT	152
Human Resource	127
Finance	122
<b>Total</b>	<b>1,100</b>

KRA Human Resource Database. (July 2016)

### 3.4 Sampling procedure and Sample Size

According to Mugenda & Mugenda, 2003 sampling is a procedure, process or technique of choosing a sub-group from a population to participate in the study. A sample is a smaller group or sub-group obtained from the accessible population Mugenda and Mugenda, 2003. The sample is selected in such a way as to ensure that certain sub-groups in the population are represented in the sample proportion simple random sampling technique was used to select the actual subjects for study. Kothari (2004) says that a representative sample is one which is at least 10% -30% of the population thus the choice of 10% is considered as representative of the population. In this study the total sample size of the respondents were 110 respondents. The sample size is shown in Table 3.2.

**Table 3.2: Sample size**

Category	Target population	Sample size 10%
Customs Border Control	281	28
Domestic Taxes	218	22
Supply Chain Management	200	20
ICT	152	15
Human Resource	127	13
Finance	122	12
<b>Total</b>	<b>1,100</b>	<b>110</b>

### 3.5 Data collection, instruments, method and procedure

The study used both primary and secondary source of data. Primary data was collected by means of self administered questionnaires to the respondent to help come up with data required. A questionnaire is a research instrument consisting of series of questions and other prompts for the purpose of gathering information from respondent Mugenda and Mugenda, 2004.

The questionnaire further consisted of open ended, structured and unstructured questions. The structured questions provided a set of answers from which the respondents were to choose the appropriate answers. Unstructured ones provided freedom while responding to the subject matter. The questionnaires were administered to the respondent through drop and pick method. The researcher personally gave the questionnaires to the respondents and gave them a period of one week after which the researcher he picked them. An introductory letter will be used to introduce to the respondent to the researcher. The researcher opted for the questionnaires because the responses are gathered in a standardized way.



### **3.5.1 Validity of the instruments**

Validity means the research instrument should measure what it is intended to measure. It is the degree to which the test items measure a particular quality for which the test was designed (Kothari, 2004). Validity is the accuracy, soundness or effectiveness with which an instrument measures what it is intended to measure (Kumar, 2005). Validity of the instruments were established by availing the research instruments to peers and a panel of experts from different departments which established its validity in order to ensure that the questionnaire and observation schedule included adequate and representative set of items which contain the dimension and elements of concepts under study. The panel ensured that the items adequately represent concepts that cover all relevant issues under investigation, which complies with recommendations by Mugenda and Mugenda (2008).

### **3.5.2 Reliability of the instruments**

Reliability as a measure of the degree to which a research instrument yields consistent results or data after repeated trials. An instrument is reliable when it can measure a variable accurately and obtain the same results over a period of time (Mugenda and Mugenda (1999). The research study used test-retest method which involved administering the same scale or measure to the same group of respondents at two separate times. Test re-test methods was used to test for reliability of the instruments. The instruments were administered to the respondents and re-administered to the same respondents after one week. This is in line with (Shuttleworth, 2009), who stated that the instrument should be administered at two different times and then the correlation between the two sets of scores computed. This was done using Pearson's product moment correlation coefficient formula.

### **3.6 Data analysis techniques**

The data was then coded to enable the responses to be grouped into various categories. As such quantitative data was analyzed by descriptive analysis techniques in form of tables to show frequencies and percentages, while qualitative data was analyzed through content analysis. Multiple regressions were used to check the relationship between the dependent and the independent variables.

### **3.7 Operational definition of variables**

According to Martyn (2008) operationalization is defined as the process of strictly defining variables into measurable factors. This process defines fuzzy concepts and allows them to be measured, empirically and quantitatively. Operationalization is achieved by looking at

behavioural dimensions, indicators, facets or properties denoted by the concept, translated into observable and measurable elements to develop an index of the concept. Measures can be objective or subjective. It is not possible to construct a meaningful data collection instrument without first operationalizing all the variables.

### **3.7.1 Introduction to operationalization table**

The operationalization Table is key in the construction for meaningful data collection instrument for all the variables. This is as shown in Table 3.3.

**Table 3.3 Operationalization of variables**

<b>Objective</b>	<b>Variable</b>	<b>Indicator(s)</b>	<b>Scale</b>	<b>Data Analysis</b>	<b>Dependent variable</b>
To establish the influence of top management support on project performance; a case of Kenya revenue authority headquarters in Nairobi County	<u>Independent variable:</u> Top management support	<ul style="list-style-type: none"> <li>• Collective commitment</li> <li>• Supporting organizational structure</li> <li>• Allocation of responsibility</li> <li>• Monitoring processes</li> <li>• Coordinating activities</li> </ul>	Ordinal	Descriptive statistics	Project performance
To determine how adoption of information technology influence project performance; a case of Kenya revenue authority headquarters in Nairobi County	<u>Independent variable:</u> Adoption of information technology	<ul style="list-style-type: none"> <li>• Computer technologies</li> <li>• Information security risks</li> <li>• Rapid technology changes</li> <li>• Networking infrastructure</li> <li>• Operational flexibility</li> </ul>	Ordinal	Descriptive	Project performance
To assess the influence of capacity building of employees on project performance; a case of Kenya revenue authority headquarters in Nairobi County	<u>Independent variable:</u> Capacity building of employees	<ul style="list-style-type: none"> <li>• Developing skills and competences</li> <li>• Form of training</li> <li>• Motivation</li> <li>• Technical skills and knowledge</li> </ul>	Interval	Descriptive	Project performance

**3.8 Ethical consideration.**

Ethics concerns moral principal and how people should behave themselves in social affairs Graham and Benett, (1995).The researcher endeavored to respect views of the respondents; the study adhered to ethics by getting consent from the respondent to conduct the study. All the material used, was strictly for education purpose treated so with confidentiality from respondents. The researcher didn't disclose any names to the respondents.

## CHAPTER FOUR

### DATA ANALYSIS, PRESENTATION AND INTERPRETATION

#### 4.1 Introduction

This chapter presents the research findings and discusses the results of the analysis with reference to the specific objectives. The chapter entails demographic statistics, inventory planning and control process statistics, top management statistics, adoption of information technology statistics, capacity building of employees statistics, and project performance and regression analysis. The objective of the study was to establish the influence of inventory planning and control process on project performance, a case of Kenya revenue authority headquarters, Nairobi County.

#### 4.2 Response rate

The questionnaires were distributed to the sampled employees of Kenya revenue authority, Nairobi County. Out of the 110 questionnaires distributed, 107 were well completed and returned to the researcher. The unsuccessful questionnaires were insignificant and could not interfere with the credibility and reliability of the final results of the study and its extrapolation to the entire section of the business. The successful respondents also produced consistent results. Table 4.1 shows that the successful questionnaire response as 97.0% compared to those that were not returned at 3.0%. This revealed the respondents willingness to participate in the study.

**Table 4.1 Response rate**

	Frequency	Percent	Cumulative Percent
Successful	107	97.0	97.0
Unsuccessful	3	3.0	100.0
Total	110	100.0	

Source: Data (2018)

### 4.3 Demographic statistics

Demographics are characteristics of a population. Demographics considered in this study included academic qualification, occupation and length of stay at work. These factors were arrived at after assessment of the groups of respondents.

#### 4.3.1 Occupation statistics.

The study sought to establish the respondents' response on job occupation distribution at Kenya revenue authority, headquarters in Nairobi County. The results are presented in Table 4.2.

**Table 4.2: Occupation statistics**

	Frequency	Percent	Cumulative Percent
Customs and border control	25	23.4	23.4
Domestic taxes	22	20.6	43.9
Supply Chain Management	20	18.7	62.6
Information & Communication Technology	15	14.0	76.6
Human resource	13	12.1	88.8
Finance	12	11.2	100.0
Total	107	100.0	

The Table 4.2 above shows the respondents' response on the job occupation of the respondents. This also indicates that the questionnaires were evenly distributed amongst the departments and also to the respondents.

#### 4.3.2 Level of education statistics

The respondents were requested to indicate their academic qualifications. The analyzed results are presented in Table 4.3.

**Table 4.3 Level of education**

	Frequency	Percent	Cumulative Percent
Diploma	42	39.3	39.3
Graduate	45	42.1	81.3
Post Graduate	20	18.7	100.0
Total	107	100.0	

As shown in Table 4.3, majority of the respondents (42.1%) had graduate level of academic qualification while the least (18.7%) had reached postgraduate level. This shows that majority of the employees in Kenya revenue authority had attained graduate level of academic education being 60.8% having attained graduate level and above.

#### **4.3.3 Working experience statistics**

The length of time of work by the respondents at Kenya revenue authority was established and the results are presented in Table 4.4.

**Table 4.4: Working experience**

	Frequency	Percent	Cumulative Percent
0 – 5 years	35	32.7	23.4
5 - 10 years	30	28.0	56.1
10 - 15 years	25	23.4	84.1
More than 15 years	17	15.9	100.0
Total	107	100.0	

From table 4.4 above, majority of the respondents (32.7%), had the shortest length of stay (0–5 years) working at Kenya revenue authority while minority (15.9%) had worked for more than 15 years.

#### **4.3.4 Management program statistics**

The study sought to find out the descriptive statistics of various respondents in participation on training in change management programs. The results are presented in Table 4.5.

**Table 4.5: Management program statistics**

	Frequency	Percent	Cumulative Percent
Yes	61	57.0	57.0
No	46	43.0	100.0
Total	107	100.0	

As indicated from the Table 4.5, majority of the respondents (57.0%) said that they had attended training on change management program, while 43.0% had not attended change management training.

#### **4.4 Inventory planning and control process statistics**

The study sought to establish the influence of inventory planning and control process on project performance. The analysis was based on descriptive statistics. The following shows the results obtained.

##### **4.4.1 Cost reduction statistics**

The study sought to establish the respondents' response on cost reduction of inventory planning and control process and their influence on project performance. The results are presented as shown in Table 4.6.

**Table 4.6: Cost reduction**

	Frequency	Percent	Cumulative Percent
Very low extent	3	2.8	2.8
Low extent	4	3.7	6.5
Moderate extent	26	24.3	30.8
Great extent	35	32.7	63.5
Very great extent	39	36.5	100.0
Total	107	100.0	

As indicated from Table 4.6 above, majority of the respondents (36.5%) said that cost reduction very greatly influenced project performance while minority (2.8%) said cost reduction affected project performance at a very low extent. This shows that majority of the respondents agree that cost reduction influences project performance. This was statistically backed by 93.5% agreed that cost reduction influenced project performance.

#### 4.4.2 Improved efficiency statistics

The study sought to find out the respondents' response on improved efficiency and its influence on project performance. The descriptive statistics by the respondents was presented in Table 4.7.

**Table 4.7: Improved efficiency**

	Frequency	Percent	Cumulative Percent
Very low extent	3	2.8	2.8
Low extent	11	10.3	13.1
Moderate extent	33	30.8	43.9
Great extent	39	36.4	80.4
Very great extent	21	19.6	100.0
Total	107	100.0	

The results in Table 4.7 shows that majority of the respondents (36.4%) said that improved efficiency had a great extent of influence on project performance while 2.8 % indicated that improved efficiency influenced project performance at very low extent. The result shows that improved efficiency influences project performance by the respondents 86.8% confirming this statistically.

#### 4.4.3 Services delivery statistics

The researcher sought to find out the extent of professional services delivery and their influence on project performance. The following Table 4.8 shows the results.

**Table 4.8: Professional service delivery**

	Frequency	Percent	Cumulative Percent
Very low extent	1	.9	.9
Low extent	4	3.7	4.7
Moderate extent	43	40.2	44.9
Great extent	32	29.9	74.8
Very great extent	27	25.2	100.0
Total	107	100.0	



As indicated from Table 4.8 above, 40.2% (majority) said that the professional service delivery influenced project performance at a moderate extent. In addition, 29.9% of the respondents said that professional service delivery influenced project performance at a great extent. A 25.2% of respondents were of the opinion that professional service delivery influenced project performance at a very great extent, while a paltry 0.9% of the respondents indicated that professional service delivery influenced project performance at a very low extent. Statistically it was denoted that professional service delivery at 95.3% said it influences project performance.

#### **4.4.4 Access to information**

The study sought to establish the response by Kenya revenue authority employees on access to information and its influence to project performance. The results are as presented in Table 4.9.

**Table 4.9: Access to information**

	Frequency	Percent	Cumulative Percent
Very low extent	5	4.7	4.7
Low extent	12	11.2	15.9
Moderate extent	36	33.6	49.5
Great extent	35	32.7	82.2
Very great extent	19	17.8	100.0
Total	107	100.0	

The results established that majority of the respondents (33.6%) said that access to information had moderate extent followed by great extent (32.7%) influence to project performance and only 4.7% very low extent said access to information influenced project performance. The results show that access to information on a 84.1% influences project performance since access to information plays a key role as in all projects delivery.

#### **4.5 Top management support statistics**

The study sought to find out the extent to which the top management influence the project performance at Kenya revenue authority. The following results shows how top management support influence the project performance at Kenya revenue authority.

##### **4.5.1 Collective commitment statistics**

The researcher sought to find out the respondents' response on collective commitment at Kenya revenue authority. The results are presented in Table 4.10.

**Table 4.10: Collective commitment**

	Frequency	Percent	Cumulative Percent
Very low extent	5	4.7	4.7
Low extent	9	8.4	13.1
Moderate extent	34	31.8	44.9
Great extent	32	29.9	74.8
Very great extent	27	25.2	100.0
Total	107	100.0	

As presented above, the respondents' response on collective commitment at Kenya revenue authority shows that it influenced project performance. Majority of the respondents (31.8% and 29.9%) said that collective commitment had moderate and great extent simultaneously influences project performance, while 4.7% very low extent said that collective commitment influenced project performance. From the analysis above it is prevalent that 86.9% agreed or were in agreement that collective commitment really influences project performance at Kenya revenue authority.

#### 4.5.2 Supportive organizational structure

The researcher sought to find out the extent to which supportive organizational structure influenced project performance. The descriptive statistics of the analysis was presented as shown in the Table 4.11 below.

**Table 4.11: Supportive organizational structure**

	Frequency	Percent	Cumulative Percent
Very low extent	3	2.8	2.8
Low extent	11	10.3	13.1
Moderate extent	29	27.1	40.2
Great extent	37	34.6	74.8
Very great extent	27	25.2	100.0
Total	107	100.0	

From the Table 4.11 above, majority of the respondents 34.6% great extent agreed that supportive organizational structure influences project performance, this view was backed by 25.2% very great extent and 27.1% moderate extent responses. Only a small percentage (10.3% and 2.8%) differed with the concept of supportive organizational structure. Statistically the researcher concluded that supportive organizational structure influences project performance at 86.9% as it is portrayed by the respondents responses.

#### **4.5.3 Allocation of responsibility**

The researcher sought to assess the extent of influence of responsibility allocation on project performance. The analyses of the respondents' responses were presented in Table 4.12.

**Table 4.12: Allocation of responsibility**

	Frequency	Percent	Cumulative Percent
Very low extent	3	2.8	2.8
Low extent	6	5.6	8.4
Moderate extent	35	32.7	41.1
Great extent	41	38.3	79.4
Very great extent	22	20.6	100.0
Total	107	100.0	

Table 4.12 shows that majority of the respondents were of the opinion that allocation of responsibility influenced project performance as statistically stated 38.3% great extent, 32.7 moderate extent and 20.6% very great extent. Only a small percentage of 5.6% low extent and 2.8% very low extent of the respondents were of the view that allocation of responsibility influences project performance. The researcher concluded that as per the respondents response, allocation of responsibility at 91.6% influences project performance. This is because when top management support assigns responsibility it now becomes easier to trace the project members individually with their assigned roles.

#### **4.5.4 Monitoring processes**

The study sought to reveal the descriptive statistics of various respondents' in participation on monitoring processes. The results are tabulated in Table 4.13.

**Table 4.13: Monitoring Processes**

	Frequency	Percent	Cumulative Percent
Very low extent	2	1.9	1.9
Low extent	5	4.7	6.5
Moderate extent	39	36.4	43.0
Great extent	37	34.6	77.6
Very great extent	24	22.4	100.0
Total	107	100.0	

The results shows that majority of respondents moderate extent 36.4%, great extent 34.6% and very great extent 22.4% of the respondents said that monitoring processes influence project performance. Only 4.7% and 1.9% indicated low extent and very low extent respectively. Therefore from the above results it is clearly implied that monitoring processes influences project performance at Kenya revenue authority since the project members are aware of the follow up as in monitoring.

#### **4.5.5 Set goals, strategies and baseline**

The researcher sought to find out the response on set goals, strategies and baseline. The results are presented in Table 4.14.

**Table 4.14: Set goals, strategies and baseline**

	Frequency	Percent	Cumulative Percent
Very low extent	1	.9	.9
Low extent	5	4.7	5.6
Moderate extent	42	39.3	44.9
Great extent	33	30.8	75.7
Very great extent	26	24.3	100.0
Total	107	100.0	

The study shows that majority of the of respondents moderate extent 39.3%, great extent 30.8% and very great extent 24.3% of the respondents said that set goals, strategies and baseline influence project performance, while only 4.7% low extent and 0.9% very low extent were of the opinion that set goals, strategies and baseline influences project performance. It is statistically proved with a 94.4% respondents saying set goals, strategies and baseline influences project performance. This is strongly done because when there are set goals, strategies and baseline.

#### 4.5.6 Coordination of activities

The study sought to find out extent to which coordination of activities influence project performance. The analyses of the results are presented in Table 4.15.

**Table 4.15: Coordination of activities**

	Frequency	Percent	Cumulative Percent
Very low extent	2	1.9	1.9
Low extent	7	6.5	8.4
Moderate extent	27	25.2	33.6
Great extent	39	36.4	70.1
Very great extent	32	29.9	100.0
Total	107	100.0	

The study shows that majority of the respondents said that coordination of activities had moderate (25.2%), great extent (36.4%) and very great extent (29.9%) influence on project performance. While a small percentage of 6.5% low extent and 1.9 very low extents said that coordination of activities influences project performance. 91.5% statistically said that coordination of activities really influenced project performance.

#### 4.6 Adoption of information technology statistics

The study sought to find out the extent to which adoption of information technology influence project performance at Kenya revenue authority, Nairobi County. The following results shows the respondents' responses on various variables tested during the research.

##### 4.6.1 Aspects of adopting information technology

The study sought to assess the aspects of adoption of information technology influence on project performance. The descriptive statistics included frequency, percentage, mean and Standard deviation.

**Table 4.16: Aspects of adoption of information technology**

	Responses					Mean	Std. Deviation
	Very low extent (%)	Low extent (%)	Moderate extent (%)	Great extent (%)	Very great extent (%)		
Computer technologies	6.5	12.1	31.8	26.2	23.4	3.4766	1.16834
Information security risks	3.7	5.6	27.1	29.0	34.6	3.8505	1.07986
Rapid technology changes	1.9	6.5	29.0	37.4	25.2	3.7757	.96455
Networking infrastructure	.9	2.8	32.7	35.5	28.0	3.8692	.89109
Operational flexibility	2.8	5.6	34.6	29.9	27.1	3.7290	1.01470

From the Table 4.16, 31.8 % of the respondents said that computer technologies had moderate extent of influence on project performance. 34.6% (majority) said that information security risks had moderate extent influence on project performance, 37.4% said that rapid technology changes had a great extent of effect on project performance, 35.5% said that networking infrastructure had great extent of influence on project performance, a highest percentage 34.6% said that operational flexibility had moderate extent influence on project performance. Computer technologies had a mean of 3.4766% which represents the mean computer technologies. Information security risks had a mean of 3.8505% which represents mean information security risks. Rapid technology changes had a mean of 3.7757% which represents the mean rapid technology. Networking infrastructure had a mean of 3.8692% which represents the mean infrastructure network while operational flexibility had a mean of 3.7290% which represents the mean operational flexibility.

The average mean for the variables was 3.7402. This implies that each of the variables contributed to the influence of the project performance. The observations are closer and closer to each other. The standard deviation for computer technologies was 1.16834%, information security risks was 1.07986%, rapid technology changes was .96455%, network infrastructures was .89109% while operational flexibility was 1.01470. The average standard deviation was 1.023708.

#### 4.7 Capacity building of employees statistics

The study sought to find out the extent to which capacity building of employees influence project performance at Kenya revenue authority, Nairobi County. The following results and discussions shows the respondents' responses on various variables tested during the research.

**Table 4.17 : Capacity building of employees'**

	Responses					Mean	Std. Deviation
	Very low extent (%)	Low extent (%)	Moderate extent (%)	Great extent (%)	Very great extent (%)		
Developing skills and competence	2.8	5.6	39.3	30.8	21.5	3.6262	.97636
Form of training	.9	4.7	37.4	32.7	24.3	3.7477	.91211
Motivation	5.6	6.5	41.1	34.6	12.1	3.4112	.98050
Technical skills and knowledge	4.7	7.5	38.3	33.6	15.9	3.4860	1.00343

The Table 4.17 shows the descriptive statistics of the respondents' response on capacity building of employees. Based on the majority of the respondents, 39.3% of the respondents said that developing skills and competence had moderate extent of influence on project performance, 37.4% said that form of training had moderate extent of influence, 41.1% said motivation has moderate extent, 38.3% said that technical skills and knowledge had moderate extent. The mean and std. deviation for the various variables shows that they were within the same range.

#### 4.8 Moderating factors statistics

The study sought to find out the extent to which moderating factors (organisational culture) the customer demand, general economic conditions and change of technology influence project performance at Kenya revenue authority, Nairobi County. The following results and discussions shows the respondents' responses on the above various variables tested during the research.

The descriptive statistics included frequency, percentage, mean and Std. deviation.

**Table 4.18: Moderating factors' analysis**

	Responses					Mean	Std. deviation
	Very great extent (%)	Great extent (%)	Moderate extent (%)	Low extent (%)	Very low extent (%)		
Customer demand	36.4	40.2	16.8	3.7	2.8	4.0374	.97056
General economic conditions	27.1	25.2	29.9	13.1	4.7	3.5701	1.15833
Change in technology	40.2	33.6	17.8	6.5	1.9	4.0374	1.00869

As shown in Table 4.18, the analyses of the moderating factors are presented. Descriptive statistics of the responses were presented inform of percentages. Majority of the respondents (40.2%) to a great extent agree that customer demand influenced project performance. The respondents agreed that general economic conditions moderately influenced project performance (29.9%) while 40.2% agreed that change in technology influenced project performance to a very great extent. Customer demand had the lowest std. deviation of 0.97056 while general economic conditions had the highest Std. deviation of 1.15833.



#### 4.9 Regression analysis on project performance

The study sought to determine the cause-effect relationship between inventory planning and control process on project performance. A multiple regression analysis model was used to show the relationship between dependent variable (project performance) and the independent variables (inventory planning and control process, top management support, adoption of information technology and capacity building of employees'). A correlation coefficient (R) indicates the degree of association between dependent variable and the independent variables. A coefficient of determination ( $R^2$ ) that is equal to or more than 70% indicates a strong correlation between dependent and independent variables. The overall significance of the model was tested using F-test at 5% level of significance and the significance of the regression coefficients were tested using T-tests at 5% level of significance. P-values for T-test and F-test below 0.05 meant a significance relationship between the variables. The results of the analysis are presented in the following tables.

**Table 4.19: Strength of the model**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.939 <sup>a</sup>	.886	.875	.299	.394

From Table 4.19, the value of R is 0.939 and  $R^2$  is 0.886. An  $R^2$  0.886 means that 88.6% of variations in performance of projects at Kenya revenue authority are explained by changes in inventory planning and control process, top management support, adoption of information technology and capacity building of employees'. The remaining 11.4% of variations in performance of projects is explained by other factors outside the model. This implies a moderate relationship between the variables hence the model is fairly reliable in predicting the changes in performance of projects at Kenya revenue authority.

**Table 4.20: Significance of the model**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	46.730	4	11.683	130.707	.00 <sup>b</sup>
	Residual	6.257	70	.089		
	Total	52.987	74			

a. Dependent variable: Project performance

b. Predictors: (constant), inventory planning and control process, top management support, adoption of information technology and capacity building of employees’.

The results in Table 4.20 indicates an F-test value of 130.707 with a P-value of  $0.00 < 0.05$ . This implies that the overall model is significant in explaining the variations in project performance.

#### **4.9.1 Regression Analysis Model**

In determining the cause-effect relationship between the dependent variable and the explanatory variables, the multiple regression model analysis was used. The regression coefficients were tested using t-test at the 5% level of significance.

Coefficient of variation is a statistical measure of the dispersion of data points in a data series around the mean. It represents the ration of the standard deriation to the mean and it is a useful statistics for comparing the degree of variation from one data series to another even if the means are drastically different from one another. In our case the project performance is compared to various variables including inventory planning and control process, top management support, adoption of information technology and capacity building of employees.

The results are presented in Table 4.21.

**Table 4.21 : Coefficient of variables**

Model	Un standardized		Standardized			95.0% Confidence	
	B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound
(Constant)	.342	.110		3.104	.003	.122	.562
Inventory planning and control process	-.163	.112	-.235	-1.448	.032	-.387	.061
Top management support	.279	.082	.399	3.407	.001	.116	.443
Adoption information technology	-.139	.123	-.154	-1.131	.042	-.385	.106
Capacity building of employees	.671	.116	.935	5.802	.000	.441	.902

From Table 4.21, the constant is 0.342 implying that the project performance will increase by 0.342 units when inventory planning and control process, top management support, adoption of information technology and capacity building of employees' are all held constant. The coefficients for inventory planning and control process, top management, adoption of information technology and employees' building capacity are -0.163, 0.279, -0.139 and 0.671 respectively. The constant of variation for inventory planning and control process was -0.163%. This implies that project performance would reduce at a constant, top management support, adoption of information technology and capacity building of employees. Top management support had 0.279% as the constant of variation while adoption of information technology had -0.139 %, capacity building of employees had 0.671% implying that the project performance would increase with increase in capacity building of employees.

Therefore the model is presented as follows:

$$Y = 0.342 + (-0.163) X_1 + 0.279X_2 + (-0.139) X_3 + 0.671X_4 + \varepsilon \text{ Where:}$$

Y = Project performance.

$\alpha$  = Correlation coefficient.

$\beta_1, \beta_2$  and  $\beta_3, \beta_4$  = Coefficients of determination of the independent variables.

$X_1$  = Inventory planning and control process.

$X_2$  = Top management support.

$X_3$  = Adoption information technology.

$X_4$  = Capacity building of employees.

$\varepsilon$  = Error term.

## CHAPTER FIVE

### SUMMARY OF FINDINGS, DISCUSSIONS, CONCLUSIONS AND RECOMMENDATIONS

#### 5.1 Introduction

This chapter represents the summary of major findings of the study, relevant discussions, conclusions, recommendations and suggestions for further research.

#### 5.2 Summary of Findings

##### 5.2.1 Influence of top management support on projects performance of Kenya revenue authority Nairobi County.

The study sought to establish the influence of top management support on project performance at Kenya revenue authority, Nairobi County. From Table 4.20, the coefficient of top management support is 0.279 with P-value  $0.001 < 0.05$ , implying that a unit change in top management support will result in project performance change by 0.279 units with all other variables being held constant. The results also mean that the null hypothesis that top management support has no relationship with project performance at Kenya revenue authority was rejected and concluded that there is statistically significant influence of top management support on projects' performance at 5% level of significance.

##### 5.2.2 Influence of adoption of information technology on projects performance of Kenya revenue authority Nairobi County.

The study sought to establish the influence of adoption of information technology on project performance of Kenya revenue authority, Nairobi County. From Table 4.20, the coefficient of adoption of information technology is -0.139 with P-value  $0.042 < 0.05$ , implying that a unit change in adoption of information technology will result in change in projects' performance by -0.139 units with all other variables being held constant. The results also means that the null hypothesis that adopting information technology has no relationship with projects' performance was rejected and concluded that there is statistically significant influence of adoption of information technology on projects' performance at 5% level of significance. This may be attributed to the fact that Kenya revenue authority has really adopted technological development approaches e.g. materials management, supplier relationship management itax system.

### **5.2.3 Influence of capacity building of employees' on project performance of Kenya revenue authority Nairobi County.**

The study sought to establish the influence of capacity building employees' on project performance of Kenya revenue authority, Nairobi County. From table 4.20, the coefficient of employees' building capacity is 0.671 with P-value  $0.000 < 0.05$ , implying that a unit change in employees' building capacity will result in change in project performance by 0.671 units with all other variables being held constant. The results also mean that the null hypothesis that capacity building employees' has no relationship with project performance of Kenya revenue authority was rejected and concluded that there is statistically significant influence of capacity building employees' on project performance at 5% level of significance. This may be attributed to the fact that Kenya revenue authority has really adopted new capacity building diversities in their employment.

The study aimed at establishing the influence of inventory planning and control process on project performance at Kenya revenue authority, Nairobi County. This was achieved by determining the influence of inventory planning and control process, top management support, adoption of information technology and capacity building of employees' on project performance. The study used a survey design in explaining the relationship between dependent variable and independent variables.

The significance of the regression model in predicting the relationship between inventory planning and control process on project performance at Kenya revenue authority was tested at 5% significance level and was found to be significant at F – value 130.707 and P-value  $0.000 < 0.005$ . The value of coefficient of correlation (R) was .939 which implied a strong positive relationship between the dependent variable and independent variables as jointly predicted by the model. The coefficient of determination ( $R^2$ ) was 0.886 which implied that 88.6% of variations in project performance at Kenya revenue authority was influenced by inventory planning and control process, top management support, adoption of information technology and capacity building employees' jointly while 11.4% of the variations were explained by other factors not included in the study. The model was fairly reliable in explaining the variations in project performance.

The findings also indicated that inventory planning and control process had a weak negative effect on project performance of Kenya revenue authority with a P-value of  $0.032 < 0.05$ . The regression coefficient for inventory planning and control process was -0.163. The relationship between top management support and project performance of Kenya revenue authority was established as the

study revealed that there was a strong positive relationship. The regression coefficient of was 0.279 with a P-value of  $0.001 < 0.005$  implying that top management support influenced of project performance.

Further, the findings indicated that adoption of information technology had a significant positive influence on project performance of Kenya revenue authority with a P-value of  $0.042 < 0.05$ . The regression coefficient for adoption of information technology was -0.139. Lastly, capacity building of employees had a positive relationship with project performance of with a regression coefficient of 0.671 and P-value of  $0.000 < 0.05$ . This means that capacity building of employees significantly influenced the performance of projects of Kenya revenue authority at 5% level of significance.

### **5.3 Discussion of findings**

The discussions were done in line with the following objectives, establishing influence of top management support on project performance in Kenya revenue authority, determining how adoption of information technology influences project performance at Kenya revenue authority and assessing the influence of capacity building of employees on project performance at Kenya revenue authority. The discussions of the study are summarized on the thematic areas.

#### **5.3.1 Influence of top management support on project performance in Kenya revenue authority.**

The role of top management in early and mid-project implementation is often seen as a prerequisite project success (Nguyen, 2005). Interventions by top management are successful once the project is convinced of the need for change. There is need for gradual and continuous rise in developing countries (poon, 1999). Top management and the senior managers are key stakeholders in project implementation (Harrison, 1997). Without top management support, the project may never be approved, or if it is approved through the processes. Nonetheless, Zhu (2005) asserted that without senior management support, cooperation from other departments maybe impossible to obtain, and the commitment from team members will lack enthusiasm. Subsequently, there will be a lack of commitment by the organization at large.

Top management support is very critical as it was statistically shown in this research for the project performance at Kenya revenue authority. This is also proofed by other researchers and authors as shown above.

The research statistically established that top management support in Kenya revenue authority influences project performance.

### **5.3.2 Influence of adoption of information technology on project performance in Kenya revenue authority.**

Uyarra and Flanagan (2010) argue that internet-based e-procurement systems and e-Commerce Business - to - Business (B2B) electronic market solutions need to be compatible to the greatest possible extent with the existing technologies, to have a reasonable chance to be widely adopted in the marketplace.

For E-procurement technologies to succeed, suppliers must be accessible via the internet and must provide sufficient catalogue choices to satisfy the requirements of their customers. Suppliers, especially in low margin industries, may be hesitator even unable to meet such demands without guarantees of future revenue streams (Arnold & Essig, 2012). Bailey, Farmer, Crocker, Jessop and Jones (2012) argues that new technologies lower searching and filtering costs and by increasing the number of sourcing options companies can therefore intensify the competition between suppliers and increase their bargaining position.

Kinyanjui and McCormick (2002) note that Kenya has a wide range of organizations struggling to adopt information and communication technology in their procurement functions. According to Wilson (2012), e-procurement is the amalgamation of sales and purchasing business models and calls for differentiation based on application and functions. The first application is the buy-side procurement which refers to an organization using electronic systems to purchase goods, such as office stationary, from contracted suppliers. These suppliers are also using e-procurement systems for management of all processes relating to purchase.

The mean for adoption of information technology was 3.738 which indicate a significant relationship between adoption of information of technology and project performance. As a result, adoption of information technology be considered since it is statistically seen to be significant in project performance.

### **5.3.3 Influence of capacity building of employees on project performance in Kenya revenue authority.**

Capacity building is acquired or gotten via training. So it is an organized process of developing and strengthening the skills, instincts, abilities, processes and resources that organizations and communities need to survive, adapt, and thrive in the fast-changing world.

According to Davila, Gupta and Palmer (2012) training is the process of increasing knowledge and skills of an employee for doing particular jobs. It is an organized activity designed to create a



change in the thinking and behaviour of people and to enable them to carry out their jobs in a more efficient manner (Gunasekaran & Ngai, 2010). Training is the acquisition of the technology which permits employees to perform up to standard. Thus training may be defined as an experience, a discipline or a regimen which causes people to acquire new pre-determined behaviours. One of the most powerful benefits of collecting satisfaction data is the ability to analyse service down to the technician level. This gives companies the ability to offer targeted training to employees based on areas needing improvement. The third objective of the study was to establish in what ways capacity building of employees influence project performance in Kenya revenue authority headquarters. The results reveal that capacity building of employees is statistically significant due to its mean of 3.630 and a standard deviation of 0.969 relationship between it and project performance.

#### **5.4 Conclusions**

From the findings of the study, it was concluded that the model was fairly reliable in predicting the variations in projects' performance of Kenya revenue authority. Inventory planning and control process was strongly positively related to projects performance of Kenya revenue authority and hence concluded that an increase in inventory planning and control process results into a corresponding improvement in projects performance. Thus, a better performance in terms of improved inventory planning and control process is a great aid to the projects' performance of Kenya revenue authority. The null hypothesis that inventory planning and control process has no relationship with project performance was rejected and concluded that inventory planning and control process significantly influenced project performance of Kenya revenue authority at 5% level of significance.

Top management support was strongly positively related to projects' performance of Kenya revenue authority and hence concluded that an increase in top management support results into a corresponding improvement in projects' performance. Thus, a better performance in terms of improved top management support is a great boost to the projects performance. The null hypothesis that top management support strategy has no relationship with project performance was rejected and concluded that top management support significantly influenced project at 5% level of significance.

Adoption of information technology was strongly positively related to projects' performance and hence concluded that an increase in adoption of information technology results into a corresponding increase in project performance. Thus, a better performance in terms of increased

adoption information technology is a great insight to the project. The null hypothesis that adoption information technology has no relationship with project performance was rejected and concluded that adoption of information technology significantly influenced project performance at 5% level of significance.

Capacity building of employees and project performance had a strong positive relationship and hence concluded that an increase in capacity building of employees results in a corresponding increase in project performance. The null hypotheses that capacity building of employees has no significant influence on the project was rejected and concluded that there is a significant influence of capacity building of employees on project performance at 5% level of significance.

### **5.5 Recommendations**

The following are the researchers' recommendations based on the findings of the study:

- i) Kenya revenue authority and other stakeholders can come up with strategies and structured solutions to assist in bettering their project performance more in regard to adoption of current information technology and investment in modern inventory control systems of their products through marketing and new products innovation.
- ii) The Kenya revenue authority should also consider improving on the market development strategies by using modern promotion activities in order to reach out to a wider scope. They can do marketing through social networking sites like my space, twitter and face- book in order to create and maintain a distinctive image in the society.
- iii) Kenya revenue authority should continuously review their products and to ensure that they remain relevant to present technologies as well as maintain competency.

### **5.6 Suggestions for further Research**

From the findings of the study, the following areas are suggested for further research

- i) Study should be done on internal factors such as: deadline, budget and project members.
- ii) Study should be done on the effect of other factors in the external environment such as competition and technology usage on performance of projects at other related tax departments.

- iii) study should be done on the effect of growth strategies on project performance of private tax enterprises.
- iv) Since the study was concentrated in Kenya revenue authority headquarters, Nairobi County, future researchers should consider widening the scope of the population in other parastatals/ state corporations that were not covered in this study.

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## **APPENDICES**

### **APPENDIX I: LETTER OF INTRODUCTION**

University of Nairobi,  
P.O Box 30197,  
Nairobi Kenya

DEAR RESPONDENT,

#### **RE: REQUEST FOR PERMISSION TO CARRY OUT RESEARCH STUDY.**

I am a graduate student undertaking a degree in Master of Arts Degree in Project planning and Management in the University of Nairobi and I am currently conducting a research on the influence of inventory planning and control process on project performance; a case of Kenya revenue authority. I humbly request you to assist in providing the required information because your views are considered important to this study. Please fill this questionnaire to the best of your ability. Any information given will be treated with utmost confidentiality and will only be used for the purpose of this study.

Yours Faithfully;

**RICHARD JOHN MWENDWA KITHEKA**

**Reg. L50/89027/2016**



## APPENDIX III: QUESTIONNAIRE FOR RESPONDENTS

### SECTION A: GENERAL INFORMATION

**Instruction:** Please Tick (√) where appropriate

1. Name (Optional).....
2. What is your position in the organization? (Optional) .....
3. What is your highest level of education? Diploma { } Graduate { } Post Graduate { }
4. For how long have you been working at KRA?  
Years { } 0-5 years { } 5-10 years { } 10-15 years { } More than 15 years.
5. Have you ever attended any change management program? Yes { } No { }

### SECTION B: INVENTORY PLANNING AND CONTROL PROCESS

9. To what extent does inventory planning and control process influence the following in your organization? Using a scale of 1-5 where 1= to a very low extent, 2= to a low extent, 3= To a moderate extent, 4= to a great extent and 5= To a very great extent. Kindly indicate

Aspects of inventory planning and control process	1	2	3	4	5
Cost reduction					
Improved efficiency					
Professional services delivery					
Access to information					

### SECTION C: TOP MANAGEMENT SUPPORT

10. To what extent do you think top management support influence performance of projects? To a very low extent [ ] to a low extent [ ] to a moderate extent [ ] to a great extent [ ] To a very great extent.

11. Using a scale of 1-5 where 1= to a very low extent, 2= to a low extent, 3= to a moderate extent, 4= to a great extent and 5= to a very great extent. Kindly indicate. To what extent do the following aspects of top management support influence project performance? Please indicate.

<b>Aspects of Top management support</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Collective commitment					
Supportive organizational structure					
Allocation of responsibility					
Monitoring processes					
Set goals, strategies and baseline					
Coordination of activities					

#### **SECTION D: ADOPTION OF INFORMATION TECHNOLOGY**

12. Please tick the appropriate box or write your answer for the questions below on the spaces provided.

13. To what extent do you think exiting technology in inventory planning and control process influence project performance; a case of Kenya revenue authority in Nairobi County

<b>Aspects of adoption information technology</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Computer technologies					
Information security risks					
Rapid technology changes					
Networking infrastructure					
Operational flexibility					

#### **SECTION E: CAPACITY BUILDING OF EMPLOYEES**

14. Please tick the appropriate box or write your answer for the questions below on the spaces provided.

15. To what extent does capacity building of Employees in inventory planning and control process influence project performance; a case of Kenya revenue authority in Nairobi County

To a very low extent [ ] to a low extent [ ] to a moderate extent [ ] to a great extent [ ] to a very great extent [ ]

16. To what extent do the following aspects of Staff Training in inventory planning and control process influence project performance; a case of Kenya revenue authority headquarters in Nairobi County.

<b>Aspects of Capacity building of Employee</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Developing skills and competence					
Form of training					
Motivation					
Technical skills & knowledge					

## **SECTION F: MODERATING FACTORS**

17. Please tick the appropriate box or write your answer for the questions below on the spaces provided.

18. To what extent does organisational culture in inventory planning and control process influence project performance; a case of Kenya revenue authority in Nairobi County.

To a very low extent [ ] to a low extent [ ] to a moderate extent [ ] to a great extent [ ] to a very great extent [ ]

<b>Aspects of organizational culture</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Customer demand					
General economic conditions					
Change of technology					

## **SECTION G: PROJECT PERFORMANCE**

19. Kindly indicate using the scale below on the effects inventory planning and control process on project performance.

20. Using a scale; (1= Strongly Disagree, 2= Disagree, 3= No Opinion, 4= Agree, 5= Strongly Agree (*Tick as appropriate*))

<b>Aspects of project performance</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Enhanced customer satisfaction					
Timely completion and responsiveness					
Assured quality and functionality					
Reliability					