

**TOTAL QUALITY MANAGEMENT PRACTICES AND SERVICE
DELIVERY AT THE KENYA REVENUE AUTHORITY**

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**A RESEARCH PROJECT SUBMITTED IN PARTIAL
FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF
THE DEGREE OF MASTER OF BUSINESS ADMINISTRATION,
FACULTY OF BUSINESS AND MANAGEMENT SCIENCES,
UNIVERSITY OF NAIROBI**

2022

DECLARATION

I hereby declare that this research project is my original work and has not been presented in any other institution.

Signature



Date 25th November 2022

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

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ACKNOWLEDGEMENTS

My sincere appreciation goes to my university supervisor, Dr. Mercy Munjuri for her guidance, inspiring feedback and observations. Amidst other academic tasks, she sacrificed her time to read and correct my work. I also thank her very much for the positive criticism and valuable input. I also acknowledge my fellow students and lecturers at the University of Nairobi whose wells of knowledge I drew from, throughout the academic period and have made me an achiever. May the Almighty God bless you for your support.

DEDICATION

This research project is dedicated to God Almighty my creator, to my spouse Ashton Mulupi and our children and my parents Mr. James Muchunu Kamau and Mrs. Bernadette Wanjiru Muchunu for their love of education.

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ABBREVIATIONS AND ACRONYMS

| | |
|-------------|-----------------------------------|
| EGMS | Excisable Goods Management System |
| iTax | Integrated Tax Management System |
| KPA | Kenya Ports Authority |
| KRA | Kenya Revenue Authority |
| SC | Supply Chain |
| SDS | Service Delivery System |
| TQM | Total Quality Management |

ABSTRACT

Increasing competitiveness, environmental volatility, globalization, workforce diversity, high operating costs, and changing consumer expectations and wants have made firms worldwide undergo a paradigm shift in their operational activities. Thus, organizations, both private and public, have no choice but to adopt total quality management practices to remain competitive. This study aimed to establish the relationship between total quality management practices and service delivery at the Kenya Revenue Authority. The research adopted the Deming theory of quality management and the Service quality theory. The case design approach is adopted with data sourced from primary sources using interviews and secondary sources. The research respondents are the top management of the Domestic Taxes Department, Customs and Border Control Department, intelligence and strategic operations, strategic innovation and risk management, and Investigation and Enforcement Department, giving a total of five respondents. Secondary data is collated from the 8th corporate strategic report of the Kenya Revenue Authority. Content analysis is used in performing analysis. The study findings revealed that total quality management practices impacted service delivery. They included customer focus, staff training, culture, and leadership. The study also concluded that the TQM practices (customer focus, employee training, culture, and leadership) resulted in efficient service delivery at the Kenya Revenue Authority. The study proposes that KRA's board of directors continue to support staff training by covering training costs at KESRA further to enhance their skills, knowledge, and productivity. Additionally, the training process for total quality management has to be prioritized and improved by KRA to assist in preparing staff to manage total quality management and to enable them to recognize and participate in continuous quality improvement efforts of service delivery effectiveness.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Increasing competitiveness, environmental volatility, globalization, workforce diversity, high operating costs, and changing consumer expectations and wants have made firms worldwide undergo a paradigm shift in their operational activities (Ismyrlis & Moschidis, 2015). Thus, organizations, both private and public, have no choice but to adopt total quality management practices to remain competitive (Elaine & Maged, 2013). Quality service is one that the customer highly values. For the service to be highly valued, the organization has to effectively implement TQM practices by bringing together the various units involved in service delivery and convincing them to support TQM. The organization's leadership should champion the process by supporting the core functions of service delivery and instilling excellence in all business operations (Salagean et al., 2014).

The study's anchor theory was Deming's Theory of Quality Management. Dr. W. Edwards Deming proposed this theory in 1982. The theory connects TQM to service delivery by emphasizing that an organization's primary purpose should be to satisfy its customers. Customers' expectations must not only be satisfied but must also be exceeded. Management should encourage employee participation at work and create an environment devoid of guilt, blame, and fear. Another theory that will underpin the study is the service quality theory. The theory posits that providing excellent customer service significantly and positively impacts how satisfied and loyal customers are. Additionally, it can affect a client's intent to make another purchase (Kumar, 2000).

At the Kenya Revenue Authority, tax compliance approach has changed from the traditional enforcement to focus more on customer facilitation (KRA, 2015). KRA has adopted strategies like Total Quality Management in an endeavour to generate more income and improve the delivery of their services. TQM principles which include effective implementation of management leadership, strategic planning, engaging training programs and knowledge and process management can influence service delivery (Okumus, 2009). At the Kenya Revenue Authority, total quality management principles must be seen as a package deal. For KRA to get all the benefits associated with TQM, including service delivery, the institution needs to implement all these principles.

1.1.1 Total Quality Management Practices

TQM aims to increase a firm's efficiency and make it more responsive. TQM is a vital strategy for coordinating and involving all business units, including projects and people (Miller, 1996). Feigenbaum (2014) claims that it is a managerial tactic that pushes all employees in the organization to concentrate solely on customer service. Leadership practice holds that the management provides resources and information on the firm's quality and interactions with employees, which is critical to the organization's success in TQM implementation (Anderson et al., 2014). Strategic planning entails considering environmental changes and including employees in developing short, medium, and long-term goals for quality implementation, as well as ongoing assessment and monitoring of these goals and the performance of essential activities (Zhang, 2000).

Customer focus refers to the actions taken by a company to regularly assess what their customers value and take those into account while developing quality improvement initiatives.

Communication, training, development, reward and recognition, and team spirit initiatives are all part of people management. They are all geared toward making employees aware of what is expected of them (Black & Porter, 1995).

Kannan and Tan (2005) operationalize TQM based on employee training, knowledge management, supplier quality, and strategic quality planning. The current study will operationalize TQM in terms of leadership, employee training, customer focus, and quality culture.

1.1.2 Service Delivery

An efficient service delivery system generates positive outcomes such as reduced costs, a better quality of service, and the best possible consumer experience (Fitzsimmons & Fitzsimmons, 2014). Notably, several academics have asserted that an SDS's primary goal is to close the gap between consumer expectations and experience (Sugiarto & Octaviana, 2021).

Therefore, a successful SDS must produce excellent quality service, both in terms of real technical perfection and how customers perceive it. Customer service personnel must carry out their duties in the provision of services efficiently and effectively and thus, help their organization meet its quality standards and close the delivery-expectations gap.

More adaptable employees will provide consumers personalized service and meet their expectations, especially if the organization has an empowerment culture (Singh, 2000). On the other hand, employees who follow their managers' commands without learning how to adapt their behavior to the client's wants will be unable to provide high-quality service (Sony & Mekoth, 2012).

In addition, to strengthening the firms' general functions, better coordination among individual employees allows firms to provide value for their consumers. The service provider continuously evaluates, assesses, and improves the SDS process to make it more potent, affordable, and customer-focused. Thus, by controlling the SDS process, service delivery is optimized, and customer service quality continuously improves.

1.1.3 Kenya Revenue Authority

The finance cabinet secretary bears the responsibility for policy execution. KRA has embraced quality management techniques. One tool that has improved KRA's service delivery quality is technology. For instance, one innovation that has significantly altered how KRA deals with and manages client issues is the CRMS Solution. Additionally, KRA has set aside a full month to honor taxpayer compliance. Additionally, KRA participates in a week-long program known as Customer Service Week every year to reinforce and cement the fundamentals of the customer experience.

It also conducts employee training regularly and benchmarks with other prestigious firms with a track record of success in implementing exceptional and creative complaint management processes. In addition, KRA has a committee that handles complaints at the department and regional levels. The committee ensures any escalated complaints are dealt with quickly and effectively. KRA also deeply understands the importance of improving service delivery since the organization provides quarterly reports to the Ombudsman, office, an office that oversees public complaints (KRA, 2020).

1.2 Research Problem

Public institutions have long been known for their operational inefficiencies and subpar customer service (Andres et al., 2019). Thus, to overcome inefficiencies in service delivery,

many businesses are quickly embracing TQM to make them more successful in meeting public needs (Arasli & Ahmadeva, 2004). Notably, by improving service delivery, their competitiveness is enhanced, and thus can easily adapt and respond to ever-changing needs and demands. Despite many firms recognizing that TQM practices can transform culture and influence service delivery, some questions have been raised about the validity of TQM practices. TQM, for example, is frequently associated with instability, ambiguity, and employee resistance and hence may fail to produce meaningful economic benefits and better service delivery (Bergquist, Fredriksson & Svensson, 2005).

Government-run institutions have not consistently ranked among the public's top choices for service provisions globally. Citizens have described these agencies as unwelcoming, ineffective, and corrupt (Murenga & Njuguna, 2020). The KRA is aware of this and has been implementing several TQMs to revolutionize its delivery mode.

For efficient handling of complaints and taxpayer satisfaction, KRA also adheres to eight essential guiding principles (KRA, 2020). These consist of dedication, encouragement, client focus, responsiveness, equality, learning, guidance, and honesty. It is necessary to determine if the initiatives result in better service delivery. The authority must adopt a citizen-focussed approach to service delivery, given its status as a public entity.

Extant literature on TQM in developed nations focused majorly on the manufacturing and IT sector, with fewer studies carried out in the service sector. Khanam, Talib, and Siddiqui (2014) investigated TQM practices and how they affect Indian IT firms. The study presents a contextual gap since it focuses on IT firms while this current study focuses on a revenue authority body. Suleman and Gul (2015) examined barriers to implementing TQM in

Pakistan. The study presents a conceptual gap since the focus was on TQM barriers while the current study examines TQM practices.

Kaziliunas (2010) analyzed the effect of TQM practices on the adoption of quality management systems in Lithuania. Though conceptually similar to the current study, it presents a contextual gap since the study was conducted in Lithuania, which has a different economic setting to Kenya. Local studies dwelled more on TQM and performance with fewer studies focussing on service delivery:

Ndunda (2017) conducted a study on TQM and performance among health facilities in Makeni. The findings revealed that TQM positively influenced the performance of the health institutions. Kathara (2014) conducted a study on TQM and operational performance of banks. The implementation of quality management systems was found to have increased bank profitability.

Conceptual, contextual and methodological gaps can be identified from past literature related to the topic. Conceptually, many previous researchers examined other variables like TQM challenges, performance, and success factors influencing TQM and not service delivery. Contextually, previous studies in the local context have focussed on different sectors: Ndunda (2017) on public health facilities and Kathara (2014) on banks and not KRA.

This study will bridge the gaps identified in literature by answering the question; what is the effect of total quality management practices on service delivery at the Kenya Revenue Authority?

1.3 Research Objective

The objective of this study was to establish the relationship between total quality management practices and service delivery at the Kenya Revenue Authority.

1.4 Value of the Study

The study findings theoretically elaborate on several TQM strategies used by parastatals. It contributes positively to the knowledge regarding TQM understanding, application, and inculcation of protocols for improved efficiency.

The study findings are crucial for formulating policy through better comprehension of the importance of TQM implementation, including its long-term benefits, morale-boosting effects on employees, success in increasing customer satisfaction, and, most crucially, its effectiveness as a cost-cutting measure. It helps the KRA BOD create and ensure effective implementation of the necessary regulations to oversee the institutions' quality service operations.

The study findings benefit public institutions, especially in improving their service delivery since many public institutions have been accused of offering poor services to the public. Public institutions experiencing poor performance due to weak service delivery could employ strategic planning to enhance their service delivery and performance. They could learn how to improve customer delivery, employee training, and motivation and foster a good culture for efficient delivery of services.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This section discusses theoretical review as well as TQM practices and how they relate to service delivery. The chapter also describes empirical reviews and research gaps on a local and global scale.

2.2 Theoretical Foundation

The Deming theory of quality management and the service quality theory will underpin the study.

2.2.1 Deming's Theory of Quality Management

Deming is widely credited for bringing the Japanese quality revolution to fruition. Deming (1982) defines quality as exceeding the customer's expectations in terms of satisfaction. This entails concentrating on the customer's needs rather than just their demands. Deming (1986) contends that top management bears the greatest responsibility when it comes to process and system change. He argues that the majority of quality issues are the fault of management and not employees, since management is responsible for setting standards and providing tools to staff to perform their tasks. According to Shariff, Saud, and Mokhtar (2011), businesses can systematically and sustainably enhance the delivery of their goods and services by applying quality management.

Th theory is based on the following tenets: creating a purpose of constancy, establishing a philosophical way of doing business, reducing and eliminating dependence on mass inspection, avoiding contract agreements pegged on prices, ensuring that the production is continuously running, improving service delivery, improving performance by training staff

on the job, good leadership, getting rid of organizational barriers and eliminating work goals based on quantity (Deming, 1982).

The theory is applicable in this study as it identifies TQM practices. In particular, the theory tenets of instilling quality in leadership, enhancing performance through on-the-job training and continuous production system and improvement of service will be vital in establishing the link between KRA's TQM practices (leadership commitment, employee training, quality culture and customer focus) and the influence on service delivery. Moreover, optimization of Kenya Revenue Authority calls for collaboration and efficient coordination of the many elements, which needs leadership, a cornerstone of the theory. A fundamental tenet of the theory. If the results of the study show that TQM practices influence service delivery then the tenets of this theory will be upheld. TQM's flaws include requiring a lot of time and effort to apply the strategy and the leadership's lack of understanding of TQM (Kozak & Nield, 2001).

2.2.2 Service Quality Theory

Gronroos (1984) was the major proponent of the service quality theory. According to the theory, the management must understand how customers view the services provided for the business to succeed. Additionally, service quality management requires matching perceptions with the actual service delivery and keeping the difference as small as possible to ensure the customer is satisfied. Service quality is broken down into three categories by Gronroos (1982): technical, functional, and corporate image.

The technical outcome is the consumer perception of the service after their interactions with the customer service agent: The functional component deals with how a consumer uses a technological service. How services are provided significantly impacts how well customers perceive the quality of the services. On the other hand, the outcome of the service that customers receive depends on their preferences, and the method used to obtain the service. It affects the consumers' evaluation and impression of the service (Gronroos, 1982). Corporate image is how the customer perceives the firm's or brand service quality. Customers' impressions about the business and its services have an impact on their expectations of the company. Overall, the technical and functional attributes determine the brands image (Gronroos, 1982).

The theory is relevant to the study especially in service delivery measurement. The idea is beneficial in examining consumers' experiences with the service offered to understand their requirements and desires. It can help companies pinpoint their advantages and disadvantages so they can serve clients more effectively. Furthermore, the most crucial purpose of service delivery is to influence client satisfaction and loyalty. Customers' pleasure and loyalty are highly influenced by excellent service delivery. The theory has the potential to affect customers repurchase intentions. The major weakness of the theory is that it does not have measurements for technical and functional quality (Rust & Oliver, 1994).

2.3 Total Quality Management Practices

Businesses, especially in the service industry, are motivated by their nature to provide excellent service to overcome competition locally and globally. Service providers are forced to critically examine their SD processes due to the more challenging and competitive business environment they now confront (Sultan & Simpson, 2000). Customer satisfaction is at the heart of such internal analysis, as is how bottom-line outcomes may be realized by providing quality services to clients via faultless interface systems. The TQM practices discussed in this section are derived from Deming's fundamental premise, which states by improving quality, a firm can become more productive, making it more competitive (Kruger, 2001).

2.3.1 Employee Training

Employee training entails training personnel at all levels of the company to increase their understanding of quality issues (Zakuan et al., 2012). Jamali et al. (2010) identify employee training as crucial for TQM adoption to succeed. The authors state that employees at all levels of the organization need to be aware of their roles in TQM adoption and possess the necessary competencies in TQM practices.

Businesses must facilitate employees' training so they can become more skilled at their tasks. Effective training instils competency, which is vital in attaining business goals. If staff can effectively acquire and learn knowledge, they will maintain TQM. Additionally, learning firms have a unique trait that differentiates them from other companies and enables them to produce better results by adapting to market changes. The quality attainment responsibility falls on everyone, not just one department (Goetsch & Davis, 2010).

Effectively trained employees are familiar with the business and its organizational structure. Effective training will make workers more committed to the organization, motivate them, and increase their output. If workers were instructed to produce reliable and high-quality products and services, their complete engagement in manufacturing would generate more output. Customer satisfaction will consequently increase, and complaints will decline (Jun, Cai & Shin, 2006). Quality training must be ongoing to keep up with technological developments and changes in the environment in which an organization functions, its structure, and, most importantly, the people who work for the organization.

2.3.2 Leadership

In organizations that have implemented quality management, managers and executives promote staff development, create multipoint lines of contact with staff members, managers, and clients, and effectively utilize information. Moreover, they motivate and engage staff in decision-making (Arshida & Agil, 2012). Managers should act more like leaders than typical managers to improve staff knowledge of quality services in implementing TQM practices (Criado & Calvo-Mora, 2009). If TQM is to be successful, the leadership must ensure that employees do their jobs well and uphold quality throughout all processes.

Many businesses have experienced ineffective TQM practices due to top management's failure to delegate some tasks to their subordinate (Minjoon et al., 2006). Thus, a leader is expected to prioritize quality according to the organization's standards, provide enough resources and evaluate people based on their performance and accomplishments. Garvin (2004) opines that the management is to blame for the majority of quality issues that many companies face.

Thus, leaders in organizations must display the attitude that quality will take precedence over cost in the long run, resulting in improved service delivery and lower operational costs. Miller and Hartwick (2002) discovered staff training and management commitment are critical in TQM implementations in publicly traded manufacturing organizations. The researchers opine that total quality management is characterized by insecurity, ambiguity, and employee resistance, and hence leaders must carefully implement TQM through persistent management engagement. Samir (2004) contends that an organization's leadership should define clear goals and recognize and promote quality values to all personnel.

2.3.3 Customer Focus

It is the process of meeting the wants and expectations of current and future clients by thoroughly understanding their demands and providing them with a product or service they value (Gilmore, 2011). Businesses use this strategy to deliver customer value since value creation produces customer loyalty and, ultimately, company success. Service firms' production process and service consumption are inextricably linked; hence, the service quality is judged using the end result and the service delivery process (Sousa, 2003). Even if the outcome is positive, a defective process results in low quality because quality satisfies the client's needs regarding service attributes. Thus, service delivery focuses on external clients and their happiness with the outcome and the process (Sousa, 2003). Customers' needs have been addressed in a variety of ways by businesses.

Some companies have customer service strategies in place to help them learn about their customer's demands, the company's strengths and shortcomings, and what items customers would like to see changed, enhanced, or updated. Others perform customer satisfaction surveys, encouraging customers to share their needs, complaints, and expectations (Sousa, 2003).

Customer service charters are prominently exhibited in other companies' departments and paths. All of these efforts aim to identify client preferences and any organizational weaknesses that may impact the products or service quality delivered, with the goal of meeting and surpassing customer expectations (Sousa, 2003).

2.3.4 Quality Culture

The company culture and total quality management are inter-dependent. If successfully implemented, the quality management system has an impact on the firm culture. Conversely, the firm's culture's substance affects how the quality system is implemented and operates. TQM is challenging to adopt because it demands a radical change in culture, a transfer of leadership duties, and ongoing employee involvement in the process of quality improvement (Lukasova et al., 2004). Since implementing TQM will have an impact on employees' fundamental attitudes and beliefs about work, modifications to assumptions, and knowledge that many businesses have amassed through interactions are necessary since their employees' underlying attitudes and ideals about work will be impacted by these changes. Many organizations have understood the need of assessing organizational culture prior to implementing TQM to uncover typical organizational culture content components that promote or inhibit cultural transformation (Maull et al., 2001).

Knowledge, beliefs, morals, laws, aesthetics, and any other ingrained behavior that a person picks up in a society make up culture. Where the culture is consistent with the ideals and fundamental presumptions given by the TQM principles, the total quality management program is predicted to succeed (Kujala, 2002). This suggests that the closeness of competition and quality culture may be the cause of failed TQM implementation efforts.

2.4 Measures of Service Delivery

Service delivery relates to the location, timing, and method of delivering a service or good to a client as well as its fairness or unfairness (Lovelock & Wright, 2002). Parasuraman developed a model of service value through research on service settings including retail banking, long-distance phone repair and maintenance, credit card services, and electrical appliances (Parasuraman et al., 1985).

The SERVQUAL model identifies service delivery using dimensions such as Tangibles (physical equipment, facilities, and staff appearance) and intangibles (assurance, reliability, empathy and responsiveness) (Parasuraman et al., 1985). Responsiveness describes how enthusiastic employees are to help customers and provide fast service. Assurance is the ability of an individual to foster client confidence and trust through their expertise and demeanour. Empathy refers to the organization's individual caring attention to its clients (Parasuraman et al., 1988). The dimensions described are concerned with both the human and tangible components of service delivery. The current study will measure service delivery using reliability, Assurance and responsiveness measures.

2.5 Total Quality Management Practices and Service Delivery

Several local and global empirical studies on growth strategies and associated topics have been conducted. This section delves into the findings of the aforementioned studies and identifies knowledge gaps.

Murenga and Njunguna (2020) explored total quality management practices and SMEs delivery of services. The study respondents consist of 129 staff. Data is collected using questionnaires and analysis is achieved using SPSS. The findings indicated that SMEs encouraged staff participation by motivating, consulting, adopting their suggestions, paying them competitive wages and benefits, engaging them frequently, and giving them top priority. The study focussed on SMEs while the current study examines a parastatal. Moreover, the study did not explore employee empowerment, organization culture and leadership involvement.

Mbaya (2018) investigated the influence of TQM on the quality of service provided at Kenya Ports Authority. The study is descriptive in nature and the population consists of 420 staff from HR department and administration department. The author adopts surveys in collecting data. Customer orientation, top management commitment, employee empowerment and system approach all influenced positively service delivery at KPA. The study overlooked organization culture which the current study explores. In addition, the context of the study KPA is different from the current study which examines the Kenya Revenue Authority.

Mohamed (2015) conducted a study on TQM practices and private hospitals performance in Nairobi County. The study targeted 139 respondents from the private hospitals. The study findings revealed that total quality management methods improve operational efficiency and performance, resulting in lower operating costs, higher hospital profitability, increased sales, increased hospital competitiveness, and increased market share, according to the study. The study concept was different as it focussed on performance, this study examines service delivery. Moreover, it was quantitative in nature, while this research is qualitative in nature.

Gayah (2012) examined TQM and HR planning practices at KRA. The research focused on leadership, customer focus and system, process. The research design employed is descriptive in nature. Data is collected via personal interviews. The study findings indicated that HR provides supervision of Total Quality Management implementation projects and also provides training for the staff to meet organizational goals. The research was limited to human resource practices while the current study explores service delivery.

Mwikali and Bett (2019) investigated TQM practices and service delivery at the Nairobi Hospital. The TQM practice examined was customer focus, employee empowerment, leadership commitment and communication. The population consisted of 180 participants. Data was collected using structured questionnaires. The findings indicated that service delivery was positively influenced by TQM practices. The study context was in the private sector while the current study context is the public sector.

Sadikoglu and Olcay (2014) investigated TQM practices and the barriers to their implementation in Turkish firms. The population consisted of 242 respondents. The study adopts a cross-sectional survey design. According to the research, Turkish businesses' biggest problems are a lack of resources, a weak firm structure, a lack of employee knowledge and commitment, and a lack of staff involvement. The study concept is on TQM practices relation to performance and barrier to its implementation while the current study explores TQM practices and service delivery.

Ibrahim and Daniel (2019) explored TQM practices and project management in Nigeria. The total sample sizes of 100 respondents were used for the study. Chi-square was used to analyze data. Five-point likert questionnaire was employed in data collection. The installation of quality management systems increased profitability, sales, competitiveness, market share, as well as improved service delivery. The study used chi-square while the current study will adopt content analysis.

It is clear from a review of past studies that there have been earlier studies on TQM practices and service delivery. However, there are conceptual, methodological and contextual shortcomings identified, which the current study aimed to fill.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

The research methodology that was applied in the study is discussed in this chapter. The chapter consists of the research design, tools that were adopted for data collection and how data analysis was conducted.

3.2 Research Design

These are the techniques the researcher will use to demonstrate the relationship between the dependent and independent variables (Khan, 2008). The research used a design known as a case study, which is used when a researcher needs to show a certain behavior as it occurs in the environment (Khan, 2008). A thorough contextual investigation of fewer events or conditions and their interactions is more stressed in case studies (Cooper & Schinder, 2005). The case study design involved inquiry technique and research logic consideration, contacting and interacting with the respondents, and finally case study reporting.

The case study design was preferred since it is helpful in understanding the TQM practices adopted by KRA through interpretations from participants instead of through scientific models characterized by other research design strategies. In addition, it was useful in theorizing TQM and service delivery from the findings unlike the quantitative research design. It is also more flexible and less concerned with structure which aligns with this study given that the adoption of an interview guide as the main data collection tool. Case design was also vital in describing TQM practices and emphasizing on service delivery.

3.3 Data Collection

The study collected both primary and secondary data. Primary data was gathered directly from respondents by use of an interview guide. The target respondents were managers in the Domestic Taxes Department, Customs and Border Control Department, intelligence and strategic operations, strategic innovation and risk management and Investigation and Enforcement Department. The study's participants were chosen based on their experience and knowledge about KRA service delivery standards over a period of time.

The interview guide consisted of two sections. The first part contained information on the background, which is level of education, years of experience and designation. This enabled the researcher to know the nature of the department, while the second part focussed on TQM practices and service delivery at the KRA. A study of existing documents such as corporate plans formed the basis for secondary data. The study of the secondary data assisted in understating the substantive content and complemented the primary data collected.

3.4 Data Analysis

The data was evaluated qualitatively using content analysis, which allowed general judgments about how data categories were related. Because the researcher was able to describe, analyse, and provide a critical review of the research's subject matter, the study employed qualitative analysis. Content analysis, according to Khan (2008), comprises the examination of documentary materials such as newspapers, periodicals, and books, as well as information gathered during the interviews.

CHAPTER FOUR

DATA ANALYSIS, FINDINGS AND DISCUSSION

4.1 Introduction

The study aimed to determine the relationship between TQM approaches and service delivery at KRA. This section will present the analyzed information and the findings. Five managers who must be thoroughly aware of the TQM procedures used at KRA served as interview respondents. The five responders were all interviewed. This amounts to a response rate of 100%, which was deemed sufficient for the study because it exceeded 50%.

4.2 Background Information of the Respondents

The researcher asked the key informants to state the period they had held their positions and how long they had been involved in implementing total quality management practices. The manager-customs and border control stated that he had held the position for three years and had been involved in implementing TQM practices for three years. The manager- of domestic taxes stated that he had held the position for five years and had been involved in implementing total quality management practices for five years. The head of intelligence and strategic operations stated that she had held the position for four years and had been involved in implementing total quality management practices for four years, while the manager- of investigation and enforcement stated that he had held the position for four years and had been involved in implementing total quality management practices throughout the entire period.

Further, the strategic innovation and risk management manager stated that he had held the position for four years and had been involved in implementing total quality management

practices. Results indicate that all respondents had been in positions ranging from 3-5 years and had been involved in implementing total quality management practices. This implies that they were experienced enough to give the relevant information required for the study.

4.3 Total Quality Management Practices Adopted by KRA

The researcher questioned the key informants about their perceptions of total quality management procedures and if they were familiar with TQM. The key informants were also requested to name the organization's overall quality management practices.

The results show that the informants were aware of total quality management (TQM) and actively used its principles. The informants also stated that their understanding of TQM was that it was a process in which all employees enhanced processes and services to increase customer satisfaction. They also opined that KRA uses TQM practices such as organizational culture, staff training, leadership development, and customer focus. The findings also show that the leadership devotes most resources to employee training, where staff members are continuously informed about new practices.

4.3.1 Customer Focus adopted by KRA

The key informants were requested to state if customer focus was used as a quality management tool at KRA. Results illustrate that KRA had adopted a customer focus approach through the relationship management of taxpayers, where an officer in the department manages each taxpayer's account. The key informant also stated that the system used that is customer focused is ITAX. They stated that the Business Transformation Office is continuously improving it, and any anomaly experienced when using the system is usually reported to managers.

Further, the key informants stated that KRA had put various strategic initiatives in place over time to help them actualize their customer-centric approach in carrying out their mandate. These programs include improved staff capacity across the country, where KRA has shifted to innovative technologies like iTAX.

The key informants added that the Authority had just established a mobile unit that would traverse the country to educate people about tax compliance. They also stated that the aggressive strategy formerly employed, which involved taxpayers playing hide-and-seek, had significantly contributed to the loss of revenue. The respondents also mentioned that the transition had included a gradual shift in the tax administration strategy from one based solely on enforcement to one more centred on the customer's needs and built on facilitation.

4.3.2 Employee Training Adopted by KRA

The key informants were requested to explain whether employee training was used as a total quality management tool at the Kenya Revenue Authority. Results revealed that staff are continuously trained either physically or virtually. The departments usually hold staff refresher courses and training on the finance Act and other emerging issues.

The respondents further stated that the leadership emphasizes employee training. As a result, the Human Resource Department was given the go-ahead to construct a training school with a comprehensive training program. The main goal of establishing this cutting-edge school and training facilities was to foster staff improvement by teaching them new skills and honing their existing ones. They added that KRA's training strategy uses formal and informal methods and that every area and department must adhere to a clearly defined policy and procedure for staff training.

The key informants also posited that KRA places a strong emphasis on its employees learning new skills, as seen by the creation of the Kenya School of Revenue Authority. Along with recruiting ordinary students. The informants mentioned that employees must enrol in ongoing professional development courses, which are offered on mobile and accessible to staff at their workstations across the country. They also noted that some of these courses are structured to run in a few minutes so that staff members can read the material in the elevator or while stuck in traffic. They can also access the e-learning platform where they can complete a quiz. The management can determine whether employees interacted with the content in this way.

4.3.3 Organizational Culture Adopted by KRA

According to the interview's findings, the key informants agree that a solid corporate culture is key to service delivery. They maintained that similar tactics yield different results for different organizations in the same sector and the same locale due to changes in organizational culture. Interviewees also argued that while a weak culture may demoralize a highly productive employee, causing them to flounder at work and fail, a robust culture motivated employees at KRA to perform and achieve results. Organizational culture thus plays a direct and active part in influencing employee performance.

The key respondents stated that the organizational culture at KRA influences the employees' fundamental attitudes and beliefs about work and knowledge of customer issues. Interviewees claim that organizational practices like performance management may only be effective if organizational culture is considered because the two are interdependent, and changes to one would affect the other.

According to the findings, organizational culture helps KRA have a set of values and standards that enable it to recognize, comprehend, and translate signals from its environment into internal behavioural adjustments to meet its revenue targets. Additionally, the organizational culture has significantly impacted KRA's capacity to implement its strategy.

The key respondents also noted that an organization's culture could not be disregarded while dealing with customer relationship management, risk management, change management, or leadership. As a result of KRA's encouragement, employees have been given more freedom to take action. The company has also promoted cooperation because it recognizes that a strong culture is one in which the employees collaborate effectively, uphold the same fundamental values, and make decisions to achieve the organization's key objectives and goals.

4.3.4 Leadership Adopted by KRA

The key respondents were asked if managerial leadership was used as a quality management tool in Kenya Revenue Authority. They stated that the Top management (Team 1) is involved in ensuring the effectiveness of TQMS and its integration into the day-to-day business processes at the organization. The managers who participated in the interview asserted that managerial leadership, particularly in the public sector, supports influence over productivity and rule execution, ineptitude, double standards, lack of indiscipline, and seriousness. According to the results of the interviews, the leadership is in charge of providing the proper organizational structure and directing how organizational operations are carried out.

Further, most informants posited that effective leadership at the organization tends to increase their employees' and the entire organization's efficiency, effectiveness, and flexibility, enhancing the organization's productivity. The study revealed that managerial leadership in KRA is responsible for the allocation of duties. Leaders must take into consideration the many elements involved in leading organizations through a smooth channel.

4.4 Effect of Customer Focus on Service Delivery

The key respondents were asked whether a customer focus approach aided the authority in ensuring that their service delivery met the public's demand. The informants stated that the taxpayers expressed satisfaction with their services because they can get assistance and have a one-on-one relationship with their own Account Manager. They also stated that the public appreciated that KRA stopped using the enforcement approach and started using the Trust and Facilitation approach, whereby they focus on ensuring that they facilitate the taxpayer by providing services at the right location, time, and reasonably equitably.

The key informants stated that customer expectation is continuously changing due to the dynamic environment, and KRA had no other way to improve the processes and products delivered to customers continuously. Effective interaction with their customers has been vital in implementing iTax and introducing EGMs, which has further improved service delivery. The findings agree with KRA's 8th corporate plan report, which states that it will pursue excellence in service delivery through various service delivery channels, including expanding customer service points to ensure the services are readily available to the customers.

Further, the strategic report notes that KRA will establish additional stations/satellite/service centres and offer a multi-channel service to enhance service accessibility to customers.

4.5 Effect of Employee Training on Service Delivery

The key informants were asked if employee training aid the responsiveness in serving the public at the Kenya Revenue Authority. Results indicated that training has a discrete role in KRA's attaining its objective since it enables the integration of the interests of the staff and the organization. The managers argued that training is the most crucial component since it increases the efficacy and responsiveness of KRA and its personnel. The key informants mentioned training throughout the interview as crucial for improving service delivery.

Further, the key informants argued that KRA offers organizational inducements in the form of developmental opportunities to employees and motivates employees to expend their efforts. They contended that the ongoing program-level staff development and training is an integral component of KRA's Continuous Quality Improvement Initiative, which ensures all customers receive the highest level of innovative, exceptional, and efficient service possible.

The findings concur with KRA's 8Th Corporate Strategic Report for 2022, which identifies employee training, technology and human interactions as key to their service improvement efforts. KRA also acknowledges in the strategic report that they have improved their service delivery by focusing on staff productivity.

4.6 Effect of Culture on Service Delivery

The key informants were asked how culture influences service delivery at the Kenya Revenue Authority. They noted that the organization had structures and a unique set of regulations to enable efficiency in service delivery and thus keep their customers and employees happy and enhance their reputation. They stated that such endeavour ensured strict adherence to a code of conduct aimed at satisfying every customer through better services.

The key informants also mentioned how KRA was able to leave a lasting impact on the public through corporate branding, letting them know what level of service they can get from them. The key respondents also stated that KRA had entrenched a positive organizational culture amongst staff at all levels, enabling it to optimize human capacity and capability resulting in efficiency in service delivery. The informants further stated that KRA had an institutionalized culture and value system that focuses on ensuring staff live the TECHS core values where they are responsive to customer needs through facilitation and thus providing efficient services. In addition, they noted that KRA is currently implementing an organizational culture programme to enhance customer service delivery.

4.7 Effect of Adoption of Leadership on Service Delivery

The key informants were asked whether managerial leadership influences service delivery at the Kenya Revenue Authority. They noted that leadership's support of Total Quality Management practices ensures that the staff embraces the TQM practices and the effect of this is that the service delivery improves.

The key respondents also mentioned that measures had been put in place by the senior leadership (Team 1) to make sure that the staff follow the KRA core values; Regular training sessions are held to address the requirements of better service delivery; Strengthening of the structure for rewarding performers; Creation of a framework for promoting innovation; enhanced integrity and knowledge management, which has improved the overall service delivery.

4.8 Discussion of Findings

Based on the study findings, it is evident that total quality management practices result in efficient service at the Kenya Revenue Authority. These findings are consistent with that of Mbaya (2018), who investigated the influence of TQM on the quality of service provided at Kenya Ports Authority. The results revealed that customer orientation, top management commitment, employee empowerment, and system approach enhanced the efficiency of service delivery at KPA. Similarly, Mohohamed (2015) determined the link between TQM practices and private hospitals' performance in Nairobi County. The results showed total quality management practices improved operational efficiency, resulting in lower operating costs, higher hospital profitability, increased sales, increased hospital competitiveness, and increased market share.

The findings are consistent with those of Mwikali and Bett (2019), who explored TQM practices and service delivery at the Nairobi Hospital. The results indicated that TQM practices influenced service delivery. Similarly, Murenga and Njunguna (2020) explored total quality management practices and SMEs' delivery of services. The findings indicated that SMEs encouraged staff participation by motivating, consulting, adopting their

suggestions, paying them competitive wages and benefits, engaging them frequently, and giving them top priority.

The findings indicated that measures had been put in place by the senior leadership (Team 1) to ensure that the staff followed the KRA core values: Regular training sessions are held for staff to address the requirements of a dynamic technological environment and facilitate better service delivery. Team 1 also ensures that systems are implemented to enhance integrity and knowledge management. The findings also indicated that KRA leadership had developed an institutionalized culture and value system to ensure staff lives the TECHS core values. They are responsive to customer needs through facilitation. This relates to the Deming Theory, which contends that the top management bears the greatest responsibility regarding process and system change. The theory argues that most quality issues are enforced by the administration and not employees since management is responsible for setting standards and providing tools to staff to perform their tasks.

The study findings also relate to the service quality theory, which contends that corporate image is how customers perceive the firm or brand service quality. Customers' impressions of the business and its services impact their expectations of the company. According to the theory, the technical and functional attributes determine the brand's image. The results demonstrate that KRA continuously improves its staff competencies by training them on new technologies such as the Integrated Tax Management System and the Electronic Goods Management System and having a customer service week where they send messages of appreciation to the taxpayer. In addition, KRA has adopted a customer focus approach by having each taxpayer's account managed by an officer via the iTax system, thus giving the impression that the customer comes first in the delivery of services. Further,

the results indicate that the provision of tax services via the iTax system created an image among customers that the Authority had enhanced the delivery of tax services.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter outlines the summary of the findings, the conclusions and the recommendations. This is done in accordance with the goals of the research.

5.2 Summary of Findings

The study's general objective was to establish total quality management practices and service delivery at the Kenya Revenue Authority. The study revealed that KRA had adopted various total quality management practices, namely customer focus, employee training, organizational culture, and managerial leadership. The study findings also illustrated that adopting these TQM practices had resulted in efficient service delivery.

The results show that KRA had adopted various total quality management practices. This included a customer focus approach where the authority stopped using the enforcement approach and started using the Trust and Facilitation approach, whereby they focus on ensuring that they facilitate the taxpayer by providing services at the right location, right time, and fairly equitably. The study also showed that KRA has a staff training strategy that uses both formal and informal methods and that every area and department must adhere to a clearly defined policy and procedure for staff training. Further, the study results revealed that KRA had entrenched a positive organizational culture amongst staff at all levels, enabling it to optimize human capacity and capability. Also, the Top management

(Team 1) at KRA is found to be involved in ensuring the effectiveness of TQMS and its integration in the day-to-day business processes at the organization.

Results also reveal that KRA's effective interaction with their customers has been vital in implementing iTax and introducing EGMs, which has further improved how they deliver their services. The findings also revealed training to be the most crucial component at KRA since it increased service delivery efficacy. The key informants mentioned training throughout the interview as vital for improving service delivery. Further, the findings revealed that KRA had entrenched a positive organizational culture amongst staff at all levels, which has enabled it to optimize human capacity and capability resulting in efficiency in service delivery. Lastly, the results showed that the Team 1 leadership at KRA's support of TQM practices ensures that the staff embraces the TQM practices and delivers efficient customer service.

5.3 Conclusion

The study concludes that a strong focus on employee training is critical to efficient service delivery in KRA, distinguished by a function-based, group work culture and heavy emphasis on staff training for effective service delivery. TQM service delivery initiatives within the organization are strengthened by acknowledging human skills, innovation, and entrepreneurship.

The study further finds that because TQM starts with the perspective of the customer, focusing on customer satisfaction for TQM in KRA led to efficient service delivery. KRA operates under the tenet that they should provide services that exceed their client's high standards. According to this fallacy, the organization emphasizes "pull," not "push." A

strong focus on customer satisfaction has helped the organization unshackle itself from ingrained customer expectations.

The study also concludes that leadership contributed to effective service delivery at KRA because the leaders served as the organization's chief strategists and resource allocators and involved all employees in the planning and execution of TQM practices. This perspective, which the staff members inherited from the hierarchical and bureaucratic origins of the top leadership, resulted in improvement drives and ensured that the services were delivered effectively.

The study also concludes that organizational culture resulted in efficient service delivery at the Kenya Revenue Authority. KRA has an institutionalized culture and value system that focuses on ensuring staff live the TECHS core values where they are responsive to customer needs through facilitation and thus providing efficient services.

5.4 Recommendations for the study

Even though KRA has made significant investments in staff training, the study suggests that KRA's BOD should continue supporting manager training by covering training costs at KESRA to enhance employees' skills, knowledge, and productivity. As a result, service delivery will be improved in terms of more clearances and meeting revenue targets. A business process-reengineering would help the Authority reinvent itself and possibly improve its reputation.

The KRA Board of Directors must also fully commit to the TQM practices during its planning and implementation. Since they are the ones who will put the program into action, they should always explain the program's impacts to all the managers. The BOD must also

foster the right cultures through effective recruiting practices and staff hiring. They should prioritize creativity and innovation in customer service as they embrace the organization culture.

The training process for total quality management has to be prioritized and improved by KRA to assist in preparing staff to manage quality management and to enable them to recognize and participate in continuous quality improvement efforts of service delivery effectiveness. Team 1 must also empower staff and give them a sense of ownership. All procedures need to be designed for continual improvement, and job descriptions should list the improvements as mandatory.

5.5 Implication for Policy and Practice

The results of this study have significant implications for managers of TQM firms since it shows that total quality management will put them ahead of the competition in terms of service delivery. Therefore, businesses should adjust their strategies to meet consumer needs better. In this situation, overcoming the obstacles would call for an ideology that encourages this kind of strategic thinking.

Additionally, organizations need to train employees and retrain them to impart the skills they need to participate in decision-making and carry out their tasks effectively. This will also encourage them to work in teams and be rewarded for performance. These methods of motivating the staff are necessary because a trained workforce is more committed to the organization's goals, including assuring customer satisfaction through effective service delivery.

5.6 Limitations of the Study

Only one service organization was the subject of this research. Future studies should focus on other service organizations and industries in fields like education, real estate, transportation, recreation, wholesale and retail trading, and business consulting services, where the TQM can enhance operational procedures and service delivery.

Due to time constraints and the challenge of obtaining access to the senior leadership, the investigation was restricted to KRA managers. The managers don't represent how the organizations perceive themselves, so this research's overview is relatively constrained.

Further, the study chose a non-probability sample to obtain the information from the organization more quickly, even though the sampling techniques utilized should have been representative of the sample population using the standard random sampling methodology.

5.7 Suggestions for Further Research

It is necessary to conduct comparative analytical research to identify the TQM factors motivating businesses in both the public and private sectors to enhance service delivery and customer satisfaction. Such a comparison might highlight the variations in execution.

The only TQM procedures affecting KRA's efficiency were explicitly evaluated in this study. It is advised that additional study be conducted to discover and examine additional variables, such as process approach and people involvement, that affect service delivery.

The Deming management model combined with the SERVQUAL instrument should be used in service quality research in the future to validate the relationship empirically. That will be the next stage of future investigations.

The researcher proposes that a study be done using questionnaires, focus groups, or online sources because this study used the interview method as its significant data-gathering method and corporate plans as its secondary data-collection method.

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APPENDICES

Appendix I: Interview Guide

Instructions: The primary objective of this interview, which was created exclusively for academic use, is to gather information about KRA's whole TQM practices and service delivery.

The information provided will be ethically handled. Your response will be greatly valued.

SECTION A: GENERAL INFORMATION

1. What is your Name (Optional).
2. What is your current position (grade) at KRA?
3. How long have you worked at KRA?

SECTION B: TOTAL QUALITY MANAGEMENT PRACTICES

4. Have you heard about total quality management? If yes, please explain how you view Total Quality Management.
5. How was Total Quality Management implemented?
6. List some TQM applied in your department?
7. In your opinion is customer-focus used as a quality management tool in Kenya Revenue Authority? Explain?
8. In your opinion is employee training used as a quality management tool in Kenya Revenue Authority? Explain?
9. In your opinion is organizational culture used as a quality management tool in Kenya Revenue Authority? Explain?

10. In your opinion is managerial leadership used as a quality management tool in Kenya Revenue Authority? Explain?

SECTION C: TOTAL QUALITY MANAGEMENT PRACTICES AND SERVICE DELIVERY AT KRA

11. Does employee training aid the responsiveness in serving the public at the Kenya Revenue Authority? Explain?

12. Does customer focus aid the assurance in serving the public at the Kenya Revenue Authority? Explain?

13. How does managerial leadership influence service delivery at the Kenya Revenue Authority? Explain?

14. How does organizational culture influence service delivery at the Kenya Revenue Authority? Explain?