STRATEGIC ALIGNMENT AND PERFORMANCE OF KENYA REVENUE AUTHORITY

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International Academic Journal of Innovation, Leadership and Entrepreneurship

(IAJILE) | ISSN 2518-2382

Received: 17th February 2022

Published: 19th February 2022

Full Length Research

Available Online at: https://iajournals.org/articles/iajile_v2_i2_297_338.pdf

Citation: Anamanjia, S., Maina, R. (2022). Strategic alignment and performance of Kenya Revenue Authority. *International Academic Journal of Innovation, Leadership and Entrepreneurship, 2*(2), 297-338.

ABSTRACT

Organizational performance is a key dimension that managers direct their attention to achieve due to its effect on the firms short and long term sustainability. However, the performance of an organization is affected by the dynamic nature of the business environment that firm operates in. Consequently, it is important that an organization comes up with appropriate strategies that make the firm operations to be aligned with the prevailing market conditions. The objectives of the study were to assess the influence of strategic alignment on the performance of Kenya Revenue Authority with the response variables investigated being structural, cultural, resource and business environment alignment. The research sought to determine the effect of strategic alignment on the performance of Kenya Revenue Authority. The specific objectives of the study were to determine the effect of structural alignment, cultural alignment, resource alignment and business environment alignment on the performance of Kenya Revenue Authority. The study was anchored by institutional theory, resource – advantage theory and dynamic capability theory. This study employed a descriptive research design. The unit of analysis was the Kenya Revenue Authority while the population of the study were all the employees in Job groups 3 -10. The group of employees was drawn from all the cadres namely; policy makers, senior management and technical staff. In ensuring all the cases representativeness sample is achieved, respondents sampling according to their department was done using stratified sampling method. Respondent selection was done using simple random sampling. Quantitative data was analyzed using descriptive statistics such as mean and standard deviation. Qualitative data obtained from the open ended questions was analyzed thematically in line with study objectives and presented in narrative form. Inferential statistics made use of multiple regression analysis because there is more than one explanatory variable involved in this study. The study established that structural alignment, cultural alignment, resource alignment and business environment alignment had a positive and significant effect on the performance of Kenya Revenue Authority. The study concluded that structural alignment leads to decision making thus enhancing collection of feedback regarding operations in the organization thus enhancing handling of various activities. Cultural alignment has also enabled the entire KRA workforce to have shared values that help in the strategic decision making. Resource alignment as a dimension of strategic alignment is equally important in enhancing organizational performance and that business environment alignment, the organizations innovation process is developed in line with the prevailing business environment. The study recommended that KRA organization structure should be flexible enough to adjust to the market demands quickly. In addition, the KRA organization structure should be aligned to bridge communication gap between business units and IT department. The organization should show employees that they are critical of their involvement. Invite employees to share their thoughts during discussions about the culture of the organization as well as during daily operations. Human resource is a key resource in any organization. As such, the motivation of the employees in an organization is essential in improving productivity hence better organizational performance. Organization should identify the persons to be involved in the environmental scanning. Create a competent team of employees and assign them relevant responsibilities.

INTRODUCTION

Background of the Study

The current business environment that firms face is characterized by several unique and operational features that might independently or jointly encompass dynamism, complexity, and hostility which affects the outcomes of a firm. As a result, Bryson (2018) opine that managers of firms in decision units of dynamic complex environments often experience the greatest amount of uncertainty in decision making and as a result will need to come up with feasible strategies to guide the organization to the realization of its objectives. White, Parfitt, Lee & Mason-Jones, (2016) reinforce that the perceived uncertainties in the operating environment varies to both public and private organisations, which then determine the nature of their strategic posturing, such as defensiveness, proactiveness, or risk-taking through their business or information technology strategies and structure. One of the strategic decisions that firms have adopted in the face of uncertain operating environment, is the need to align its resources within the organization as well as external opportunities that present itself to the firm. Wu, Straub, & Liang (2015) acknowledge the widely shared premise that is anchored on the contingency perspective that the fit or alignment of an organization's strategy with its context is crucial to organizational performance. It is argued that the ability to match or align organizational resources with environmental opportunities and threats is expected to influence performance of an organization.

The importance of aligning an organization IT strategy with business strategy has become an important goal to business managers in developed world has attracted increased attention as exposed by Ilmudeen, Bao and Alharbi (2019. However, the different dimensions that strategic alignment takes have introduced complexities among managers in the quest to achieve it. Further, the combination of different organization functions that range from infrastructure processes, the need for collaboration among business strategies and external partners, has increased the uncertainties in the implementation of strategic alignment in organizations. Despite this, Lee, Kim, Paulson and Park (2008) aver that the alignment between organization strategies and IT brings about improved strategic direction from the strategic dimensions of alignment and flexibility resulting from the social aspects of IT-strategy alignment.

The multiplicity of different practices in an organization and how they need to work concurrently for optimal outcome, according to El-Masri, Orozco, Tarhini and Tarhini (2015) and that there are no one-size fits all alignment strategy for all the organizations, but rather different skills are fused together to achieve improved performance. The strategic alignment should entail good communication with a view to understanding business from the IT perspective and sharing of knowledge that is repository in an organization, need to be supported by the values that have been implemented in an entity as well as the structures developed (Galliers, 2011).

Ravasi and Phillips (2011) claim that if an organizations strategic alignment is lower, decision makers will tend to focus on less effective strategic priorities given a specific organizational environment; but if strategic alignment is higher, they focus on more effective strategic priorities that is expected to influence the firm performance. Rastogi (2000) indicates that organizational strategic alignment will involve changing people's perception and behaviour, changing bureaucratic culture and organizational structure; encouraging and rewarding collaboration and team learning in a sustained manner.

In Australia, Biggs, Brough and Barbour (2018) observe that strategic alignment relates to employees of an Australian state police service line of sight between their specific job tasks and the strategic priorities of the organization. Specifically, it encompasses an employee's awareness of the organization's strategic priorities, perceived importance of those priorities, and understanding of how their daily job tasks and roles directly contribute to the organization's capacity to achieve its priorities. In particular, strategic alignment could, for example, be enhanced through staff training programs, leadership development programs aiming to enhance transformational leadership styles, and performance feedback. This is especially important in organizations that have little capacity to manipulate other resources such as job control.

Chan, Sabherwal and Thatcher (2016) observe that the Nigerian public sector is able to create sustainable competitive advantages through external alignment with business environment and internal alignment with resources and infrastructure. Similarly, Kuyea and Sulaimon (2019) observe that strategic alignment is important for the Nigerian public sector in formulating strategies as well as in their implementation since implementation is fostered by aligning and adjusting key systems, processes, and decisions within the firm. Therefore, alignment requires a shared understanding of organizational goals and objectives by managers at various levels and within various units of the organizational hierarchy.

Manyasi (2017) observe that Kenya Revenue Authority (KRA) has developed strategies that are designed to enhance performance through the four perspectives of the Balanced Score Card and therefore, Kenya Revenue Authority management can clearly identify organizational goals during a strategic alignment initiative thereby achieving organizational performance. Over the last decade, the Kenya Revenue Authority has undertaken several restricting and operational alignment measures, supported through legal backing to try and increase its efficiency. According to the Annual report (2017) KRA reports that it has invested close to Ksh 15.6 Billion towards upgrading its IT system with an aim of increasing its revenue base and brings more clients to the tax bracket. Further, the investment in IT was aimed at improving productivity and quality of services. Similarly, the organization has undertaken various restructuring initiatives by dividing its operations into several operational divisions. It is against this strategic alignment moves by the organization that it becomes imperative that a study is undertaken to try and establish whether the strategic alignment moves have resulted in improved organizational performance.

Firm Performance

Different definitions have been advanced to describe the term firm performance due to the difference of organizational goals. Moullin (2007) assert that firm performance is a means through which a firm provides value to its stakeholders and therefore is an indication of how well the managers succeed in utilizing firm resources. According to Koontz and Donnell (2010) organizational performance refers to the capacity that a firm has in order to realize such mundane objectives as high profit, increased market share, new product development, good financial results, and achieving long-term sustainability. Hence it is a measure of actions of the business firm in terms of achieving firm aims and objectives. Business firms achieve objectives if they are carrying out activities that satisfy the needs of the owners, customers and other stakeholders. Similarly, business firms attain firm objectives, if they perform in an efficient and effective way than competitors.

This study will adopt the definition of firm performance advanced by Lahiri, and Narayanan (2013), who opine that organizational performance is a factor that determines the progress and success of a firm towards achieving its strategic objective and establishes weakness and strength arising from firm operational activities and decides on how future projects are to be undertaken. Different ways are used to measure a firm’s performance or success. According to Carton (2004), successful performance of an organisation can be assessed based on what value creation it has for stakeholders. On the basis of financial performance, it is evaluated on the basis of how it has changed the financial state of an organisation. Prior studies have used different measurements of performance.

Lumpkin and Dess (2001) applied sales development, profitability, market share and total performance to gauge on firms' level of performance. Mensah (2013) utilized three approaches, stock turnover, profit, and consumer satisfaction to gauge the relationship between performance of a firm and strategic orientation. Calantone *et al.* (2002) utilized four performance measurements, to be specific: market share, customer satisfaction and return on capital, and general gainfulness to quantify learning orientation and organizational performance.

Effiok, Ojong, and Usang (2012) contended for the utilization of four measurements of performance, in particular; retention of customers, success of a new item/product, established growth in sales and degree of profitability to quantify performance and market orientation of a firm. In the present research, the balance score card performance perspective measures will be used to evaluate increased performance at the Kenya Revenue Authority. It is a strategic performance measurement model developed by Robert Kaplan and David Norton (1992) and its main objective is to translate an organization mission and vision into actual operational actions (Kaplan and Norton, 2005). The perspective measures are namely, financial, internal processes, customer focus and, learning and growth.

Strategic Alignment

Several definitions have come up concerning the subject of business alignment strategy. According to Chan and Reich (2007), business alignment is the extent to which IT activities and capabilities support business strategy. On his part Chung, Park, Lee and Kim (2015) while citing the work of Henderson and Venkatraman (2003) explains that strategic alignment was originally defined as concerning the inherently dynamic fit between external and internal domains, such as the product/market, strategy, administrative structures, business processes and IT. Similarly, Gerow, Thatcher and Grover (2015) define strategic alignment as the degree to which the needs, demands, goals, objectives, and/or structures of one component are consistent with the needs, demands, goals, objectives, and/or structures of another component.

On the basis of the definitions, a firms' strategic alignment involves both an internal and external process across an organization or organizations. Vessey and Ward (2013) assert that sustainable competitive advantages is enhanced by a business unit through external alignment with business environment in which the organization operates in as well as with internal alignment with its available resources and infrastructure. This position suggests that the success of strategic alignment should not only be pegged at the external environment but rather on the ability of the organization to identify requisite internal resources that will steer the firm to the realization of its objectives (Barney, 1991).

Kim and Mauborgne (2019) observe that the organization aligns its value chain accordingly, creating manufacturing, marketing, and human resource strategies in the process. On the basis of these strategies, financial targets and budget allocations are set. According to Lumineau and Malhotra (2020) when the structural conditions of an organization is attractive and it has the resources and capabilities to carve out a viable competitive position, the structural alignment approach is likely to lead to better performance. In today's economic difficulties have heightened the need for a reconstructionist alternative. The first task of an organization's leadership, therefore, is to choose the appropriate strategic approach in light of the challenges the organization faces.

Culture alignment of an organization is described by Schein (2016) as the manifestation of their common systems, beliefs, expectations, philosophies, rituals, and myths. They can inspire and be a valuable source of productivity and success for people. Saffold (2019) points out that a solid culture has nearly been utilized as a main impetus to support the confidence of laborers and to improve employee self-confidence and engagement, reducing work stress and improving employee ethical behaviour. The capacity to recognize the organization's cultural characteristics offers a platform for a better comprehension of the organization's activities.

Alignment of resources applies to all tasks engaged in obtaining fresh and adequate capital for the organization and effective use and maximization of established resources (McCarthy & Zald, 2014). Walsh (2017) states that resource mobilization is vital to every company as it assures the continuity of the service offered by the company to clients and allows the organization to enhance and extend its resources at present. An organization needs multiple resources to work, such as financial capital, human resources, facilities, furniture and skills.

Business environment alignment is the manner through which relevant information about the happenings outside an organization is acquired by the managers to determine the relevant course of action to be taken. It a crucial and present practice in organizational management in which accurate information collection is key towards effective strategic planning (Kennerley & Neely, 2018). Sheppeck and Militello (2019) posit with an understanding that environmental scanning helps an institution in learning about problems or events that might threaten the performance and opportunities to take advantage of allowing strategy definition meant for environmental conditions. Therefore, it can be argued that the degree of any organization's success achieved appears to be a function of how effective interactive system an institution has with its environment.

Kenya Revenue Authority

The Kenya Revenue Authority was established in 1995 by an Act of Parliament to facilitate enhancement and mobilisation of Government revenue under Chap 469, Laws of Kenya. The Act stipulates the functions of the Authority to include to assess, collect and account for all revenues in accordance with the written laws and the specified provisions of the written laws, to advise on matters relating to the administration of, and collection of revenue under the written laws or the specified provisions of the written laws, and to perform such other functions in relation to revenue as the Minister may direct. In order to achieve these objectives, the organization has been divided into seven departments namely; Customs & Border Control Department (C&BC), Domestic Taxes Department (DTD), Intelligence & Strategic Operations Department (I&SO), Investigations & Enforcement Department (I&E), Strategy, Innovation & Risk Management Department (SIRM), Corporate Support Services Department (CSS) and Legal Services & Board Coordination Department (LS&BC) (Kenya Revenue Authority, 2017). In fulfilling its mandate, KRA administers 17 revenue Acts, with the key ones (in terms of revenue importance) being the Value Added Tax (VAT) Act (Cap. 476), the East African Community Customs Management Act (EACCMA), the Income Tax Act (Cap. 470), the Excise Duty Act 2015) and the Tax Procedures Act 2015.

Kanyi and Kalui (2014) assert that in performance of its function, Kenya Revenue Authority faces several challenges that include poor operating procedures, undocumented internal business processes, and lack of a service ethos across all management levels. In addition, the organization lacks sufficient or efficient supporting infrastructure, involvement in corruption and illicit trade by staff. Further, with the ballooning of government spending, Kenya Revenue Authority has been pressed to increase its revenue collection to finance the government and bridge the funding deficit in each subsequent budgeting period. According to the Kenya Revenue Authority Revenue Performance Report 2013/14 financial year, Authority collected Kshs.963.8 billion compared to Kshs. 800.5 billion collected in 2012/13fiscal year which represented a revenue growth of Kshs. 163.3 billion or 20.4percent. For the period 2016/2017, Kenya Revenue Authority increased its revenue collection to Kshs

1.23 trillion against a target of Kshs 1.48 trillion. Despite the positive growth in revenue collection, Kenya Revenue Authority has been unable over the years to realise its revenue collection targets but instead has been registering a shortfall over the years. Consequently, it becomes imperative that the authority re-evaluates its strategies with a view to aligning its strategies for a particular period with the realities in the environment. The understanding of the ability of the organization to strategically align its operation to the evolving conditions in the market is anticipated to affect its performance (KRA, 2020).

Statement of the Problem

To achieve organizational goals, there is need of the management to align its internal activities with the environmental demands through continuous adjustment of its process in a way that will enable it be able to get optimal returns. Different internal process, though they work independently, need to supplement the other organizational activities in a way that will result in a synergy for optimal performance (Vessey & Ward, 2013). The alignment of the internal organizational structure, culture, resources and the external business environment conditions acts as an important catalyst to the realisation of improved performance. Different activities of an organization, when they work independently, result in sub-optimality, thus necessitating the need of aligning both the organization internal activities and the external business environment demands in order for an organization to react appropriately to changes in the environment.

Kenya has faced increased revenue collection deficit over the years. According to the Treasury's budget policy statement (2019), Kenya Revenue Authority (KRA) collected KES 920.6 billion, which is, against a target of Kshs 1059.3 billion for the five months to December 2019. The Authority also, according to the National Treasury report (2018), missed its half-year revenue collection target by KES. 68.3 billion by collecting KES. 709.4 billion against a target of KES. 777.7 billion in the period between July and December 2018. The same trend was registered to December 2017 whereby, KRA missed its half year revenue collection target by a total of 44.3 billion shillings, by collecting KES. 656.9 billion against a target of KES.701.7 billion a challenge that was attributed to a huge shortfall in the ordinary revenue collection that resulted to a deficit of 18.4 billion shillings in Pay-As-You-Earn, being revenue collected from salaried individuals as well as 15.9 billion shillings off the Value Added Tax collection mainly from the imported good. The continued registration of revenue collection shortfalls can be attributed in part to a lack of proper alignment of KRA internal process to the prevailing environmental conditions as well as a lack of synergy among the internal processes. This point was noted in the organization 2018/21 strategic plan that suggested the need for proper alignment of its structure, culture and available resources with a view to reacting easily to the changes to the country's economic performance, tax-payers' capacity, stakeholder relationship and global changes that affect its revenue collection targets.

Different studies have sought to determine the influence of strategic alignment position on organization outcomes. For instance, Iman and Hartono (2015) study examined the influence of strategic alignment on organizational performance in Indonesian banking industry and revealed that there is positive impact between strategic alignment and the organizational performance. However, the study was carried out in banking industry in Indonesia and therefore, the findings may not be reflective in the Kenyan context. Al-Khalifa (2016) study examined the impact of strategic alignment on the performance of public organisations and found a positive impact of strategic alignment on organisational performance of public organisations. However, the respondents were purposively selected. Koskei (2016) study examined the relationship between strategic alignment and information technology on organizational performance and found that f leadership on strategic alignment was found to require effective interaction between the business and Information Technology (IT) management in the firm in order for business and IT plans to be coordinated and to share domain knowledge between business and IT managers. However, the study context was east African Portland cement company ltd in Kenya. Therefore, this study sought to investigate the effect of strategic alignment on the performance of Kenya Revenue Authority.

Objectives of the Study

This section explains the objectives of the study

General Objective

The research sought to determine the effect of strategic alignment on the performance of Kenya Revenue Authority.

Specific Objectives

The specific objectives of the study were;

i. To determine the effect of structural alignment on the performance of Kenya Revenue Authority
ii. To examine the effect of cultural alignment on the performance of Kenya Revenue Authority
iii. To evaluate the effect of resource alignment on the performance of Kenya Revenue Authority
iv. To explore the effect of business environment alignment on the performance of Kenya Revenue Authority

Research Questions

The research was guided by the following research questions:

i. What is the effect of structural alignment on the performance of Kenya Revenue Authority?
ii. What is the effect of cultural alignment on the performance of Kenya Revenue Authority?

iii. What is the effect of resource alignment on the performance of Kenya Revenue Authority?
iv. What is the effect business environment alignment on the performance of Kenya Revenue Authority?

Significance of the Study

The study is of benefit to both the practice of strategic management in organizations and policy regulation. Understanding of the effect of organizational alignment might be of benefit to KRA because the issue is not only for an organization to assemble necessary resources and develop appropriate strategies to actualize organization performance but rather align these resources in a manner that will create a synergy to the organizations operations. The study findings might enable managers establish appropriate business and IT combination that will steer the organization to the realization of its objectives and also enable the firm develop a contingency perspective of how best to carry the exercise This could advance the understanding of the link between strategic alignment of a firm resources with environment opportunities.

For the Kenya Revenue Authority parent ministry, the National Treasury, the understanding of how the strategic alignment at KRA influence its performance could facilitate targeted resource provision and allocation on those business activities that might result in increased revenue collection and tax payers base. The increased revenue collection by the KRA might reduce the budgetary deficit in the Kenya and also reduce budgetary dependence from outside donors and multi-national organizations such as the World Bank and the International Monetary Fund (IMF). This is expected to increase the country’s self-sufficiency in running its affairs and independence. Consequently, the study helps in formulation of policies relating to management of parastatals’ tangible and intangible resources for better improvement of performance.

For the scholars, the strategic alignment could enable scholars and practitioners to investigate the (dis)synergetic effects of multiple alignment strategies by a firm at the same time and being able to identify the most dominant strategic alignment that could result in increased firm performance. The characteristic of a firm strategic alignment dimension is relevant because firms frequently maintain multiple alignment dimensions at one point in time and that alignment synergies influence firm performance. Academicians and business researchers will be able to borrow from the findings of this research to support literary citations as well as develop themes for further research. Further, the study hopes to make theoretical, practical and methodological contributions since the findings may contribute to professional extension of existing knowledge in strategic alignment. Similarly, by drawing on different theories including the Contingency theory, the Dynamic Capability theory and the resource-based view, the study might extend the strategic alignment literature to determining the relationship between strategic alignment and the performance of a government Revenue agency.

Scope of the Study

The study focused on contribution of strategic alignment on the performance of Kenya Revenue Authority. The research was done at the KRA headquarters and covered a period of one and half years, effective June 2019. The unit of observation was employees working with the organization. The strategic alignment was measured in terms of structural alignment, cultural alignment, resource alignment and business environment alignment. The organization performance measures adopted the balance scorecard perspectives, namely; financial, internal process, learning and growth; and customer perspectives.

Limitations of the Study

The major limitations in the study include the fact that some respondents were hesitant to give some information, which they regard as confidential and personal in nature. In addition, the research was conducted at the Kenya Revenue Authority and whether its findings are in agreement with other state departments and parastatals is subject to verification on the basis of other studies. Therefore, it will be necessary to test the study findings on different regions and sectors including the private sector. The other limitation to the study is that limited variables were considered and it is possible that there are other factors that influence organizational performance in an organizational setting.

The relatively small size of the sample was a significant limitation that might affect the statistical testing of the data that was collected though the researcher adopted appropriate statistical method appropriate to the small sample size, despite the mitigation, statistics is sensitive to sample size. Under such a circumstance, a larger sample size will be desirable to obtain a more staple findings and this limitation provides opportunities for a research involving a more sample size to be carried out in future. The focus of the study on employees of Kenya Revenue Authority alone derived the results and the generalizability and transferability of its findings on other institutions and this might suggest that future research need to expand the coverage to authenticate the results.

The research was also exploratory and as such investigated only four predictor variables of strategic alignment (structural, cultural, resource allocation and business environment). Future research should aim to expand the possible strategic alignment dimensions and undertake a wider study covering more variables and scope. In addition, some of the targeted respondents were hesitant to participate fully on the research and this was countered by using a letter from the human resource department to assure the targeted respondents that the research was only for academic purpose.

Organization of the Study

This proposal comprises five chapters. Chapter one presents the background to the study, research problem, objectives of the study, purpose of the study, research questions, significance of the study, scope of the study, limitation of the study and assumptions of the study. Chapter two will present the theoretical review, empirical review, conceptual framework, knowledge gaps and summary of the literature review. Chapter three will highlight the research methodology including research design, target population, sampling and sample size, research instruments, pilot study, data collection techniques, method of data analysis and ethical issues. Chapter four highlights the research findings and discussions and chapter five provides the summary of the findings, conclusions, recommendations and suggestions for further studies.

LITERATURE REVIEW

Introduction

This chapter discussed the literature related to the research objective which is to establish the relationship between strategic alignment and performance of Kenya Revenue Authority. The section covered theories that underlie the study as well as the relevant empirical studies in the subject area by discussing how the independent variables affect the organization performance. In addition, the chapter provides a conceptual framework that guided the researcher in differentiating the study variables and ends with a summary of literature and research gap.

Theoretical Literature Review

Davidson (2008) claim that a theory is a well discussed set of ideas intended to describe a phenomenal by denoting the principles that link the variables that support the study. Therefore, the theoretical framework is a collection of interrelated ideas based on theories. The study was anchored on three theories, namely; Institutional, Resource advantage and Dynamic Capability Theories.

Institutional Theory

Institutional theory was advanced by Scott (2004) and attempts to explain the deeper and resilient aspects by which organisational norms, schemas, rules, and routines are established as the determinants of corporate outcomes. The theory argues that local organisational operations are established as a consequence of rationalised institutional assessment of the operating environment and that these structures need to change depending on the market demands. According to Tsa and Cheng (2014), institutional theory has been advocated as one of the most relevant perspectives for studying firm operations, especially in developing countries that are characterized by weak legal and enforcement framework and thereby necessitating, informal institutions systems in order to realize organizational performance. Similarly, Peng and Zhou (2012) suggest that the establishment of an organization operational strategy that specifies the rules of the game will facilitate the improvement of its outcome since it will reduce the level of uncertainty among its staff as well as the outside business partners.

The institutional theory perspective provides explanations into the complexity of corporate governance structures and practices with regards to their peculiarities across sectors, nations and regions (Amaeshi, Adegbite & Rajwani, 2016). The alignment of organization structure, culture, resources available and the need to train employees to cope with the external environment changes is expected to result in increased firm performance due to the expected fast response by the organization. Public corporations that are endowed with specific assets can exploit these assets in its business environment by overcoming high operational cost that will limit its performance. One of the ways in which an organization can manage effectively its cost is to come up with internal structures that reduce duplication of roles as well as being able to establish a culture in which the firm customer the customer as the main focus as well as working towards improved performance. An organizational structure that is flexible to utilize available IT infrastructure and adapt to the market demands is expected to result in improved performance to an organization and also can be aligned easily to changes emanating from the business environment.

Resource – Advantage Theory

Resource Advantage (R-A) theory was advanced by Hunt (1997) and proposes that the main objective of a firm is to realize superior performance from its resources that are both heterogeneous and perfectly immobile, implying that firms aim to exceed some set target or benchmark. The heterogeneous resources, according to Kor and Mesko (2013) assert that a firm can include knowledge base repository about markets and other types of indigenous expertise. Similarly, organizational competency for being creative and coming up with innovate new products or the capacity to transform market intelligence into new market offerings, cannot be easily accessed in the marketplace. Yitmen (2013) reinforce that one of the indigenous resources in a firm is the capacity to combine internal resources in a manner will improve the organizational performance through effective alignment of internal assets with a view to capturing external opportunities that arise.

Resource-advantage theory proposes that the improved performance of a firm result from a comparative advantage in resources, which might take the form of either tangible and/or intangible entities available to firms that might be associated with improved efficiency in the firm offerings that have value for some market segments (Bell, 2013). Consequently, it can be viewed that the inability of a firm to achieve its objectives in a particular market is as a result of an ongoing process of constant struggle among firms for a comparative advantage in resources that will yield marketplace positions of competitive advantage and, thereby, superior organizational performance. Indeed, Beckmann, Hielscher and Pies (2014) asserts that the competitive processes in a market is a result of five environmental factors, namely; the societal resources on which firms draw, competitor actions, the societal institutions that frame the "rules of the game, public policy decisions and the behaviours of consumers. All these factors need to be assessed from an organizational view and consequently come up with appropriate responses.

Porter and Kramer (2019) highlight that R-A theory appreciates organizations creativity and internal resources and those resources lead to firm performance. The capacity of an organization to develop strategies that are compatible with the external environment and that continuously adapt to environmental demands, explains the capacity to achieve improved performance. Further, capabilities in the form of firm alignment of its process can contribute to efficiency in developing market offerings in such a way that result in marketplace positions realisation superior financial performance. As a result, it is expected that the capacity of an organization to identify its internal resources and configure them in a manner that results combine fast enough to capture opportunities that arise in the market, is expected to result in better performance.

Dynamic Capability Theory

The Dynamic Capability Theory (DCT) was advanced by Teece and Pisano (1994) and further refined by Teece, Pisano, and Shuen (1997), and Eisenhardt and Martin (2000). Firm dynamic capabilities are resources both internal and external that enable an organization to integrate, learn and reconfigure its assets and process to achieve improved performance. The theory predisposes that firm level differences in capabilities are rooted on their asset positions such that a firm's future position to change its operating condition is determined by their current stock of capabilities. In addition, firm's processes such as governance structures, resource allocation processes and managerial systems will shape the organizational flexibility and adoptability. Similarly, a firm's capability will be determined by a path taken such that the power of a firm to identify and commit to the path for capability enhancement that lead to competitive advantage is an important resource.

Eisenhardt and Martin (2000) established that dynamic capability view explains the important role of capabilities to reconfigure resources that a firm has at present to cope with the highly changing environment. Therefore, in business environments that are fast-changing DCT explains the critical place of dynamic capabilities in explaining an organizations level of competitiveness. Dynamic capabilities are regarded responsible for translating resources into performance that is better. According to Oliver (2015), if past practices are incorporated into early markets, an organization has a higher chance to succeed in a new market hunt, and for new technology-based organizations, the capability of integrating industry technology during the development of a service or product is a crucial dynamic capability.

Transforming an organization through processes such as learning, alignment of its different activities and decision making and breaking away from path dependences may benefit a firm significantly (Sirén, Hakala, Wincent & Grichnik, 2017). Similarly, Camisón and Villar-López (2014) suggest that technological flexibility due to its organizational structure, flexible application and reconfiguration of resources reinforces positive influence of innovation capability and thus enhances organizational performance. Therefore, in dealing with dynamic business environments, organizations ought to swiftly react to the changes in the market and respond to the strategic manoeuvre applied by external stakeholders. As the dynamic capability theory suggest, the key to firms' realisation of its goals is to reconfigure internal resources and therefore with a goal that a firm has at present to cope with the highly changing environment.

Strategic alignment enables a firm management to quickly predict about the future market conditions that are significant and further manipulate them, factor out complains and take on opportunities before competing firms or identify chances of expected minor challenges before developing into major problems that may jeopardise existence of the firm (Lin, Su & Higgins, 2016). Dynamic capability theory advocate for firms to make a committed effort to discover potential technological change, since in most cases, they tend to focus more on internal success and from strengthening of factors that facilitated the success of organization in the past, at the expense of future firm position.

Empirical Literature Review

This section covers a review of empirical studies in relation to the study specific objectives.

Structural Alignment and Performance

Agatha (2013) study investigated the influence of organizational structure on organizations performance. A Case Study of Mbarara University of Science and Technology. Data was collected using questionnaires and interviews and during data collection simple random sampling and stratified sampling methods were used. Both quantitative and qualitative research methodologies were also used as a sample of 70 respondents was selected from the study area. The study found out that there is a relationship between organizational structure and service delivery and that the structure of Mbarara University of Science and Technology has an effect on its financial management. However, the study used a census method which results in enough respondents to have a high degree of statistical confidence in the survey results.

Mehrabi, Soltani, Alemzadeh and Jadidi (2013) study examined the relationship between organizational structure and dimensions of learning organizations. Sample size was selected through random sampling method and was equal to 140 respondents using Morgan table. Results of Pierson correlation coefficient test show there is a significant and negative relationship between organizational structure and fulfillment degree of learning organizations. This relationship is significant about all dimensions of performance of organization. However, the study used primary data through the use of questionnaires which captures up-to-date information.

Latifi and Shooshtarian (2014) carried out a study on the effects of organizational structure on organizational trust and effectiveness. The population was drawn from a sample of employees of corporations operating in medium and large industries in Fars Province in Iran. The results have shown that there is a significant relationship between organizational structure and trust dimensions. Regarding to effectiveness dimensions, there is a significant relationship between organic structure and effectiveness, and there is no significant relationship between mechanistic structure and effectiveness dimensions. However, the study focused on trust and effectiveness of medium and large industries in Fars Province in Iran.

Cultural Alignment and Performance

Pawirosumarto, Setyadi and Khumaedi (2017) study examined the influence of organizational culture on the performance of employees at University of Mercu Buana. Sixty respondents were chosen as samples, determined through proportional random sampling. The results show that that there is a significant influence in partial engagement and mission on the performance of non-lecturer employees. On the contrary, two variables, consistency and adaptability, partially do not have significant influence on the performance of employees at the University of Mercu Buana. Simultaneous testing on variables, namely, involvement, consistency, adaptability and mission, has significant influence on the employee's performance. However, the study focused on employee performance at the University of Mercu Buana

A study by Nikpour (2017) investigated the impact of organizational culture on organizational performance: The mediating role of employee's organizational commitment. This study was descriptive and correlational research that was conducted through the survey method. The study population consisted of all employees in education office of Kerman province and 190 persons were selected as volume of sample by using Cochran's formula. The findings of the research indicated that organizational culture had an indirect impact on organizational performance through the mediation of employee's organizational commitment that the extent of indirect impact was significantly higher than direct impact. However, the study used correlational research design which cannot give a conclusive finding.

A case study on telecom sector carried out by Ahmed and Shafiq (2014) focused on how organizational culture impacts organizational performance. Quantitative approach is adopted in which a questionnaire is used to collect the data. An exploratory research technique was adopted for this purpose. The findings indicate that all the dimension of the culture influence the different perspective of organizational performance. Therefore, it can be concluded that organizational culture plays an important role in achieving the organizational objective. However, the study used qualitative data which covered information from a smaller population.

Resource Alignment and Performance

Shuja and Abbasi (2015) investigated the impact of resource mobilization on business continuity management: A Study on Banking Sector of Pakistan. Data was collected from managers from a sample of 20 banks operating in Lahore, Pakistan. A five point Likert scale based questionnaire was used in the intended study consisting of eight items for measuring resource mobilization and fifteen items for the measurement of business continuity management. The results and findings of the study suggest that resource mobilization is an

effective tool used in implementing business continuity and disaster and crisis management plans. However, the study used qualitative study that does not supports making conclusion.
A study by Musundi (2015) examined the influence of resource mobilization strategies on performance of total war against aids youth projects in Turbo sub-county, Kenya. Descriptive research design was used in this study. The study used simple random sampling to select a sample size of 114 members. The researcher used questionnaires as a tool for data collection. Data was analyzed using both descriptive and inferential analysis. The study established that strategic planning for resources contributes to improved performance of Youth HIV response. However, the study used simple random sampling which does not guarantee proper representation of a sample.

Ng'ang'a, Waiganjo and Njeru (2017) study analyzed the influence of organizational resource mobilization on organizational performance in tourism. The study used a cross sectional approach to determine the effect of resource portfolio on the performance of the tourism government agencies. The population of the study included management and non-management staff. The researcher used stratified sampling to select a sample size. The data was analyzed through descriptive and inferential statistics. The study found that resources were critical to a firm's performance. Resources such as human, physical, technological and capabilities were the most influential resources in tourism public owned agencies and organizations. However, the study focused on tourism sector in Kenya.

Business Environment Alignment and Performance

Babatunde and Adebisi (2012) examined how strategic environmental scanning and organizational performance in a competitive business environment were related. Data collection was by structured questionnaire; analysis and interpretation by regression and correlation coefficient method. It was revealed by hypothesis one that organization performance and strategic environmental scanning related significantly. However, the findings cannot be conclusive as the research used cross-sectional design (small sample size is involved).

A study by Vudzijena (2017) evaluated how performance of Harare based Small and Medium Retail Enterprises are impacted by environmental scanning. A quantitative study was conducted which used the survey as the research strategy. Data collection was by questionnaire. A total of 150 Retail SMEs in Harare were sampled using simple random sampling technique. The research study results showed that performance of retail SMEs in Harare and environmental scanning related positively and strongly. It was recommended that Retail SMEs in Harare should conduct environmental scanning as it leads to increased business performance. However, the study focused on Harare's SMEs.

West and Olsen (2016) study investigated how firm performance was impacted by environmental scanning: they explored the industry of food service. 65 food service firms' top management team's members and chief executive officers were surveyed with the aim of ascertaining the degree to which intended strategy of the firm is supported by environmental scanning. The utilized industry structure model for environmental traits by Porter (1980) and interest and frequency scale by Hambrick (1979). The influence of scanning activity on performance was established; as was the difference in low performing firms versus high scanning levels. They found differences that were significant. However, the study utilized an exploratory study.

Summary of Literature Review and Research Gaps

Table 2.1: Summary of Literature Review and Research Gaps

Author	Focus of the Study	Findings	Research Gaps	Focus of this study
Agatha (2013)	Organizational structure on organizations performance.	There is a relationship bet ween organizational structure and service delivery	The study used simple random sampling method which has a risk of selecting samples from a few variations only	The study used a census method which results in enough respondents to have a high degree of statistical confidence in the survey results
Mehrabi *et al.*(2013)	Relationship between organizational structure and dimensions of learning organizations	There is a significant and negative relationship between organizational structure and fulfilment degree of learning organizations	The study used secondary data in which the accuracy of data may not be known and data may be outdated	The study used primary data through the use of questionnaires which captures up-to-date information
Latifi and Shooshtarian (2014)	Organizational structure on organizational trust and effectiveness.	There is a significant relationship between organizational structure and trust dimensions.	The study focused on trust and effectiveness of medium and large industries in Fars Province in Iran	The study will focus on performance of KRA
Pawirosumarto *et al.* (2017)	Influence of organizational culture on the performance of employees	There is a significant influence in partial engagement and mission on the performance of non-lecturer employees.	The study focused on employee performance at the University of Mercu Buana	The study will focus on organizational performance of KRA
Nikpour (2017)	Organizational culture on organizational performance	Organizational culture had an indirect impact on organizational performance	The study used correlational research design which cannot give a conclusive findings	The study used descriptive research design which can yield rich data that lead to important recommendations in practice

Ahmed and Shafiq (2014)	Organizational culture impacts organizational performance	All the dimension of the culture influence the different perspective of organizational performance	The study used qualitative data which covered information from a smaller population	The study will use quantitative to capture information from a larger population
Shuja and Abbasi (2015)	Resource mobilization and business continuity management	Resource mobilization is an effective tool used in implementing business continuity	The study used qualitative study that does not supports making conclusion	The study used quantitative study that supports making inferences
Musundi (2015)	Resource mobilization strategies and performance	Strategic planning for resources contributes to improved performance	The study used simple random sampling which does not guarantee proper representation of a sample	The study used stratified sampling method to ensure that the respondents are well represented
Ng'ang'a, Waiganjo and Njeru (2017)	Organizational resource mobilization and organizational performance	Resources such as human, physical, technological and capabilities were the most influential resources in tourism public owned agencies and organizations	The study focused on tourism sector in Kenya.	The study focused on performance of KRA
Babatunde and Adebisi(2012)	How performance of organization in a competitive business environment and strategic environmental scanning were related	Organization performance and strategic environmental scanning related significantly	The findings cannot be conclusive as the research used cross-sectional design (small sample size is involved)	A large sample size was involved as descriptive survey research design was used to ensure findings are conclusive
Vudzijena (2017)	How performance is impacted by environmental scanning	Performance of retail SMEs in Harare and environmental scanning related positively and strongly	The study focused on Harare's SMEs	The study focused on KRA performance

West and Olsen (2016)	Environmental scanning and its effect upon firm performance	Significant differences were found between environmental scanning and performance	The study utilized an exploratory study	The study utilized descriptive research design

(Source: Researcher, 2021)

Conceptual Framework

The literature review shows that technology may influence an organization's performance. Therefore, it is vital for us to comprehend the impact of innovation capability, creativity and technology on organizational performance with the aim of understanding innovation technological practices. The literature reviews show that the innovation capability, creativity and technology are key dimensions that may influence organizational performance. The relationship between the independent and dependent variables are presented in Figure 2.1.

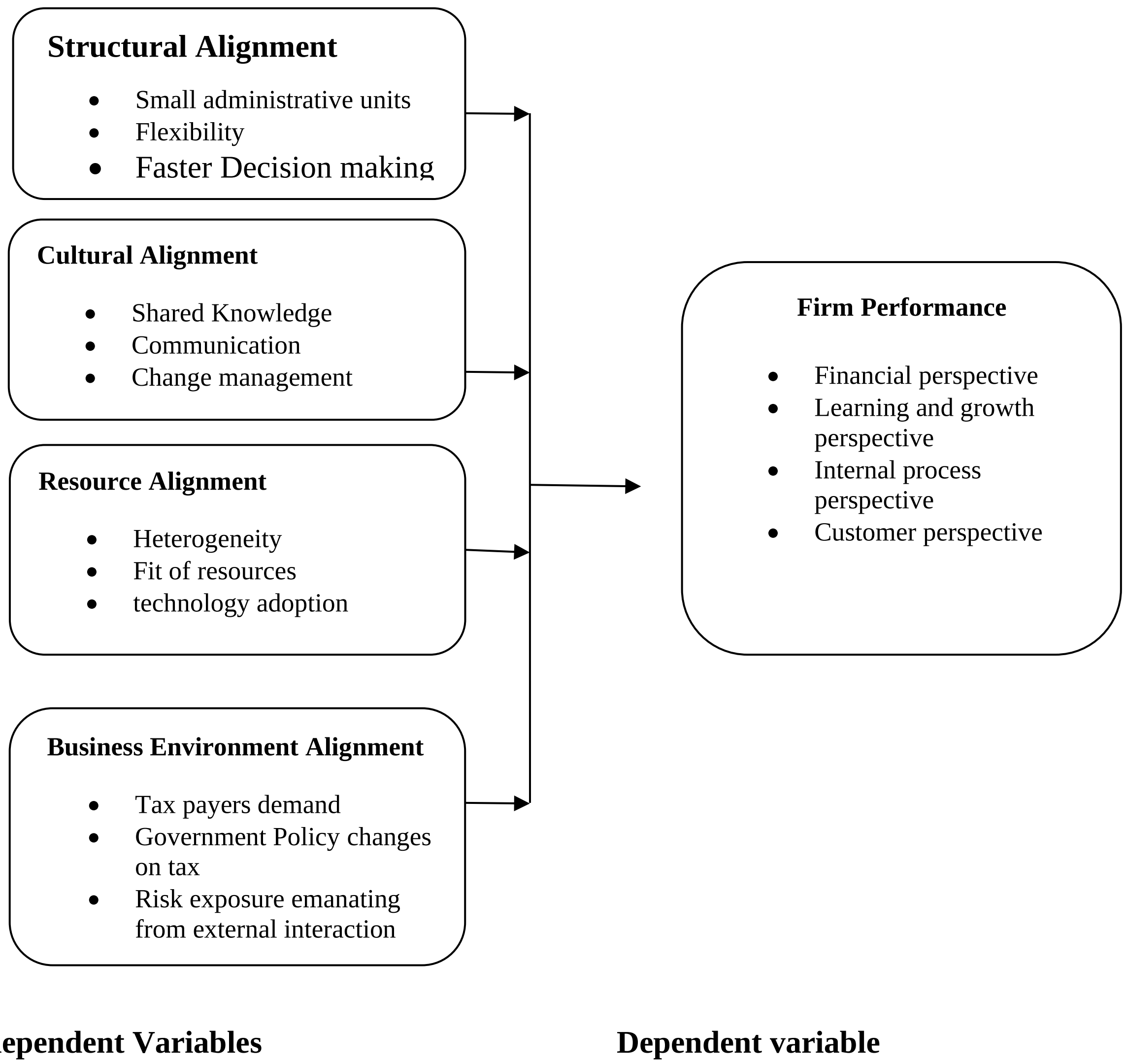

Figure 2.1: Conceptual Framework
(Source: Researcher, 2021)

RESEARCH METHODOLOGY

Introduction

This chapter comprises research design, target population, sampling design and ample size, data collection instruments, pilot study, data collection procedure, data analysis and presentation and ethical consideration.

Research Design

This study employed a descriptive research design. Descriptive survey research design is a method of collecting information by interviewing or administering a questionnaire to a sample of individuals (Saunders, Lewis & Thornhill, 2011). It is one of the most widely used non-experimental research designs across disciplines to collect large amounts of survey data from a representative sample of individuals sampled from the targeted population. A descriptive research design involves a field survey where subjects are observed in their natural set ups without manipulation of the environment.

Target Population

A study population is the complete group of individuals or companies that the researcher wishes to investigate (Sekaran & Bougie, 2010). It is defined in terms of availability of elements, time frame, geographical boundaries and topic of interest. The unit of analysis was the Kenya Revenue Authority while the population of the study were all the employees in Job groups 3 -10. The group of employees was drawn from all the cadres namely; policy makers, senior management and technical staff. As at the end of June 2021 the number of staff seconded at the head office is presented in Table 3.1.

Table 3.1: Target Population

Cadre of employees	Number
KRA 8-10	24
KRA 5-7	58
KRA 3-4	1404
TOTAL	**1486**

Source: KRA Human Resource Department

Sampling Technique and Sample Size

As observed by Goddard and Melville (2014) selection of a total population's representative sample is done due to various challenges faced by the scholar when trying to access the whole population. In ensuring all the cases representativeness sample is achieved, respondents sampling according to their department was done using stratified sampling method. Respondent selection was done using simple random sampling. In a descriptive study the whole population sample size's representative ranges between 10 to 50% (Mugenda and Mugenda, 2003). Therefore, the study used a 10% and arrived at a sample size of 148 respondents.

Table 3.2: Sample Size

Sampling Frame	Number	Sample Size
KRA 8-10	24	2
KRA 5-7	58	6
KRA 3-4	1404	140
Total	**1486**	**148**

Data Collection Instruments

The study applied primary data to be gathered using a structured questionnaire. The questionnaire contained both open and closed ended questions. The close ended questions aided in capturing the outcomes that can be enumerated during analysis. The open-ended questions facilitated eliciting of responses that can be analyzed qualitatively and capture factors relevant to the study but cannot be set by structured questions. The questionnaire consisted of three sections. Part A collected data on the respondents' demographic information while Part B collected data regarding strategic alignment dimensions by Kenya Revenue Authority. Part C collected data regarding the strategic alignment on performance of KRA.

Pilot Study

A Pilot test as explained by Cooper and Schindler (2014) is conducted to detect weaknesses in design, instrumentation and to provide proxy data for selection of probability sample. The procedures that was used in pre-testing the questionnaire was identical to those used during the actual study or data collection. According to Mugenda and Mugenda (2003), a pilot study with a sample of a tenth of the total sample with homogenous characteristics is appropriate for the pilot study. Therefore, questionnaires will be piloted by involving 14 respondents. Those that participated in the pilot study did not participate in the actual research. After the pre-test, the researcher modified the questionnaire with an aim of addressing issues that might arise due to the process, such as increasing the understanding ability of the questions contained in the questionnaire.

Validity Test

Validity test involves checking whether the data collection instrument will give data regarding the intended objective of the study (Orodho, 2005). The researcher used content validity test to ensure that the questionnaires are put in simple language the respondents can easily understand and check for clarity of questions. This was achieved by consulting the supervisor as the expert.

Reliability

When the results of the process of measurement is reproducible, the instrument of measurement is dependable. Reliability is generally defined as the extent to which results of measurement are free from errors and consequently yield reliable outcomes. In the case of the present study a number of safety measures was put in place to identify and minimize causes of errors, and thus enhance reliability. The respondents were requested to tackle the questions independently to test whether they comprehended the question and per se responded appropriately.

The researcher conducted a pilot test which was to enhance the reliability of the instrument. The analysis of data collected from the pilot test was done using Cronbach's alpha to establish the internal average correlation or consistency of items in an instrument of survey to estimate its reliability, bearing in mind an alpha figure of 0.7 to demonstrate that the measuring instrument is reliable. The smaller the score of variability, the greater the internal consistency of the questionnaire, and therefore more reliable. The results of the reliability are presented in Table 3.3.

Table 3.3: Results of Reliability Tests

Variable	**Alpha (α) coefficient**	**Remarks**
Structural alignment	0.758	Reliable
Cultural alignment	0.776	Reliable
Resource alignment	0.800	Reliable
Business environmental alignment	0.791	Reliable
Firm Performance	0.763	Reliable
Average Score	**0.778**	**Reliable**

Source: Pilot Study (2021)

The findings from Table 3.3 show that resource alignment had the highest alpha coefficient (α=0.800) which was followed by business environmental scanning (α=0.791), cultural alignment (α=0.776), structural alignment (α=0.758) and firm performance (α=0.763). The average alpha coefficient was at 0.778 which satisfies the recommendation made by Mugenda and Mugenda (2003) that an alpha coefficient score of above 0.7 shows that the instruments are highly reliable.

Data Collection Procedures

The questionnaire was administered through the drop and pick later strategy and target the employees in the three cadres of staff as indicated in the sampling table. Upon identifying the target respondents through the simple random sampling procedure, the researcher requested them to fill in the questionnaire and the same were to be collected three days thereafter. The respondents gave their responses in a five point Likert scale.

Data Analysis and Presentation

Data obtained from the questionnaires was first edited, cleaned and categorized into common themes to represent meaningful data. The researcher checked the questionnaires for completeness and consistency. The questionnaires were assigned codes to allow the researcher to minimize errors during data entry and processing, enhance confidentiality and provide for easy interpretations of results. Thereafter, data was carefully keyed in on the basis of assigned codes and a final check conducted on the data file to confirm accuracy, erroneous data, completeness and consistency.

Quantitative data was analyzed using descriptive statistics such as mean and standard deviation. Descriptive helped to generate the summary measures of the observed sample and prepare the quantitative data for further statistical analysis. The analysis was presented using tables, figures and charts. This was made possible by using Statistical Package for Social Sciences (SPSS) version 20.0. Qualitative data obtained from the open ended questions was analyzed thematically in line with study objectives and presented in narrative form.
Inferential statistics made use of multiple regression analysis because there are more than one explanatory variable involved in this study. Statistical analysis was guided by multiple regression model to test the relationship between variables and the extent to which they are influence each other.
The regression equation assumed the following form

$Y = \beta o + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \acute{\varepsilon}$

Where:

Y	-	Organization Performance
β_i	-	$(i = 0 – 4)$ is the regression coefficient;
X_1	-	Structural alignment
X_2	-	Cultural alignment
X_3	-	Resource alignment
X_4	-	Business environment alignment
$\acute{\varepsilon}$	-	Error Term

Ethical Considerations

The research is to make sure that all the gathered information is handled with utmost privacy and only for academic tenacities. The process of data collection was given attention with highest standards of legal principles and moral respecting the rights of target respondents' levels and views of cooperation. Formal measures and channels of communication was used throughout the process of data collection. This comprised looking for authorization from the National Commission for Science, Technology and Innovation (NACOSTI) to gather the data from the Kenya Revenue Authority.

RESEARCH FINDINGS AND DISCUSSIONS

Introduction

This chapter presents the analysis of data collected from the field. The specific areas of considerations in the chapter are; the questionnaire return rate, respondents' demographic information, descriptive statistics with regard to the dimensions of strategic leadership, regression analysis and summary of the research findings. Presentation of the results and findings are done on the basis of the four research specific objectives.

Questionnaire Return Rate

The study issued 148 questionnaires to middle and upper cadre KRA staffs as represented by the job groups 3-10. The summary of questionnaire return rate was presented in table 4.1.

Table 4.1: Questionnaire Return Rate

Questionnaires	Number	Percentage
Filled and collected	110	74.3
Non-responded	38	25.7
Total	148	100.0

Source: Research Data, 2021

From table 4.1, 110 Questionnaires were filled and returned giving a response rate of 74.3%. This response rate was considered adequate for data analysis. Mugenda and Mugenda (2003) notes that for a descriptive study, a questionnaire response rate of 50 % is sufficient for data analysis and findings reporting; a response rate of 60 % is good while a response rate of 70% and above is treated as excellent. Thus this study had an excellent response rate.

Demographic Information

The study considered two specific respondents' demographics; level of management and whether a respondent has been participating in organizational strategic alignment process in the past, present and in future.

Level of Management

The respondents were asked to indicate the level of management they occupy in the organization. This was motivated by the fact that the study aimed to collect data from middle and top management employees of KRA. The summary of the findings was presented in table 4.2.

Table 4.2: Level of Management

	Category	Frequency	Percent	Cumulative Percent
Valid	Top level	35	31.8	31.8
	Middle Level	51	46.4	78.2
	Supervisory level	24	21.8	100.0
	Total	110	100.0	

Source: Research Data, 2021

Table 4.2 indicates that the respondents were distributed in three different levels of management where 46.4% of them held positions under the middle level of management, 31.8% from top level of management while 21.8% held supervisory level of management. This implied that the respondents were suitable for consultation with regard to strategic alignment and its impact on performance due to the fact that they held positions that take part in active organizational strategic decision making process.

Involvement in Strategic Alignment

The respondents were also requested to indicate whether they are involved in the organization strategic planning.

Table 4.3: Involvement in Strategic Alignment

	Category	Frequency	Percent	Cumulative Percent
Valid	Yes	88	80.0	80.0
	No	22	20.0	100.0
	Total	110	100.0	

Source: Research Data, 2021

The findings in table 4.3 shows that majority of the respondents (80%) are involved in strategic planning in the organization while only 20% indicated that by the time this study was being undertaken, they had not participated in strategic planning in the organization. This implied that a good number of the respondents understand the importance of strategic alignment in enhancing organizational performance.

Strategic Alignment Dimensions

The study focused on four major strategic alignment dimensions that was purported to influence organizational performance if properly implemented. These dimensions consisted of: structural alignment, cultural alignment, resource alignment and business environment alignment. The study used a five point Linkert Scale where 1 implied No extent and 5, Very great extent. In interpretation of the study results, means and standard deviations were used were means that were above 2.0 and approaching five implied that the measure had been implemented to a moderate extent to very great extent depending on the strength of the mean. In addition, standard deviations were used to show dispersion of the responses from points 1 to 5. A low standard deviation implied that there was a low dispersion in respondents' choice of scale.

Structural Alignment

Table 4.4: Structural Alignment

Statement	N	Mean	Std. Deviation
The top management decisions is seamlessly adopted by the middle level managers for onward implementation	110	4.36	.885
The organization as decentralized decision making process to different divisions	110	3.95	.887
The KRA organization structure is used to bridge communication gap between business units and IT department	110	3.81	.972
I consider KRA organization structure to be flexible enough to adjust to the market demands quickly	110	3.50	1.312
The organization structure specifies clear reporting line which helps in implementation of strategies to be efficient	110	3.42	.999
The organization has rationalized its management controls to hasten decision making process	110	3.39	1.279
Overall mean	**110**	**3.74**	**1.056**

Source: Research Data, 2021

From the findings in table 4.4, it is evident given the mean of 4.36 and standard deviation of 0.885 that majority of the respondents indicated that to a great extent, KRA's top management decisions is seamlessly adopted by the middle level managers for onward implementation. The findings further indicated that to a great extent (Mean= 3.95, SD=0.887), organization has decentralized decision making process to different divisions. Majority of the respondents as shown by the low standard deviation (0.972) opined that to a great extent (mean=3.81), the KRA organization structure is used to bridge communication gap between business units and IT department. Further, the study established that with a standard deviation of 1.312 and mean of 3.50, it implied that the respondents moderately rated the idea that they consider KRA organization structure to be flexible enough to adjust to the market demands quickly. The findings further discovered that to moderate extent (mean=3.42, SD=0.999), the organization structure specifies clear reporting line which helps in implementation of strategies to be efficient and that to the same extent, it has rationalized its management controls to hasten decision making process. With an average mean of 3.74, it implies that structural alignment as a dimension of strategic alignment has been implemented to a great extent.

Cultural Alignment

Table 4.5: Cultural Alignment

Statement	N	Mean	Std. Deviation
As employees we have shared beliefs that guide our operations in the company	110	3.87	1.182
The organization leadership aims at aligning all the human resources available with a view to creating a synergy	110	3.74	.935
All the employees of the organization are expected to behave in a certain way while undertaking their duties	110	3.72	.803
The entire KRA workforce have a shared values that help in the strategic decision making	110	3.48	1.290
The organization as established a shared knowledge process between different business departments and IT	110	3.47	1.098
Communication channel between IT and departments has been established	110	3.30	1.105
Overall mean	**110**	**3.60**	**1.069**

Source: Research Data, 2021

In an attempt to enhance strategic measures in the organization through cultural alignment, the study established that to a great extend (M=3.87), employees in the organization have shared beliefs that guide operations in the company thus improving performance. In the same context of cultural alignment, it has been discovered that to a great extent as indicated by the mean of 3.74 and standard deviation of 0.935, the leadership in the institution aims at aligning all the human resources available with a view of creating a synergy. Further, the mean of 3.72 and standard deviation of 0.803 imply that majority of the respondents inclined towards the scale of great extent based on the idea that all the employees of the organization are expected to behave in a certain way while undertaking their duties. The study findings also established that entire KRA workforce have shared values that help in the strategic decision making (M=348, SD=1.290) and that it has established a shared knowledge process between different business departments and IT (M=3.47, SD=1.098). Based on an overall mean of 3.60 which translates to four, it is deduced that KRA has implemented strategies to enhance cultural alignment to a great extent.

Resource Alignment

Table 4.6: Resource Alignment

Statement	N	Mean	Std. Deviation
The organization technological assets is aligned to market demands that is relevant to KRA	110	4.00	1.133
The organization target customers are clearly defined and the necessary resources assigned to meet their needs	110	3.75	1.042
The organization is quick to exploit opportunities using internal resources	110	3.73	.898
The organization resources are heterogeneous to be able to meet diverse market demands	110	3.57	.972
Product innovation undertaken by the organization is tailor made to match with the available internal resources.	110	3.54	1.147
The organization outsource other services whose internal resources cannot be able to offer	110	3.38	1.188
Overall mean	**110**	**3.66**	**1.063**

Source: Research Data, 2021

Based on the study findings with regard to resource alignment, the study established that to a great extent, the organization technological assets is aligned to market demands that is relevant to KRA (M=4.00, SD=1.133) and that the target customers for KRA as a government parastatal are clearly defined and the necessary resources assigned to meet their needs (M=3.75, SD=1.042). Additionally, the study findings indicated that, with a mean of 3.73 and standard deviation of 8.98, majority of the responses inclined towards the great extent scale that KRA is quick to exploit opportunities using internal resources and to a moderate extent (M=3.57, SD=0.972), the organization resources are heterogeneous to be able to meet diverse market demands. In addition, the study established that to a moderate extent, product innovation undertaken by the organization is tailor made to match with the available internal resources. This is as indicated by the mean o 3.54 and the standard deviation of 1.147. It can be deduced that from an overall mean of 3.66 that KRA has implemented resource alignment as a construct of strategic alignment from moderate to great extent thus implying that there is high probability that it positively enhances organizational performance.

Business Environment alignment

Table 4.7: Business Environment alignment

Statement	N	Mean	Std. Deviation
The organization partners with employers to achieve its goals	110	3.95	.937
The organizations innovation process is developed in line with the prevailing business environment	110	3.70	1.130
The suppliers to the organization are involved in KRA strategic determination	110	3.67	1.050
The organization works in tandem to the government policy under different political regimes	110	3.63	.956
The level of uncertainty in the market is always factored in the strategic process of the organization	110	3.57	1.169
Overall mean	**110**	**3.70**	**1.048**

Source: Research Data, 2021

The findings in Table 4.7 show that the respondents agreed that business environment alignment influences performance of KRA was shown by mean score of 3.70 and a standard deviation of 1.048. The respondents agreed that the organization partners with employers to achieve its goals (M=3.90, SD=0.937), the organizations innovation process is developed in line with the prevailing business environment (M=3.70, SD=1.130), the suppliers to the organization are involved in KRA strategic determination (M=3.67, SD=1.050), the organization works in tandem to the government policy under different political regimes (M=3.63, SD=0.956) and that the level of uncertainty in the market is always factored in the strategic process of the organization (M=3.57, SD=1.169).

Impact of Strategic Alignment on Organizational Performance

The study considered performance as an independent variable predicted by strategic alignment dimensions. In many occasions, performance is measured using financial constructs. However, the present study considered four areas of appraising performance; financial perspective, learning and growth perspective, business environment perspective and customer satisfaction perspective.

Firm Performance

Table 4.8: Financial Perspective

Statement	N	Mean	Std. Deviation
The organization has completed all partnership and donor programs on time and within set cost limits.	110	4.00	1.067
The organization completes its projects as per schedule and within set budget limits.	110	3.74	.992
The cost of running operations/organizations has reduced.	110	3.63	.956
The organization has over the years met its financial targets.	110	3.34	1.383
Overall mean	**110**	**3.68**	**1.099**

Source: Research Data, 2021

The study findings with regard to the impact of strategic alignment on financial performance demonstrates that to a great extent (M=4.00, SD=1.067), the organization has completed all partnership and donor programs on time and within set cost limits and that it completes its projects as per schedule and within set budget limits (M=3.74, SD=0.992). In addition, the cost of running operations/organizations has reduced to moderate extent (M=3.63, SD=0.956) and that financial targets are being met as a result of proper implementation of strategic alignment. The overall mean of 3.68 imply that strategic alignment dimensions considered influences financial performance to a moderate extent.

Inferential Statistics

The study ought to establish relationship between strategic alignment and the organizational performance of Kenya Revenue Authority. This was achieved using linear regression analysis where the researcher utilized statistical package for social sciences (SPSS V 20.0) to input and run the study measurements. Coefficient of determination evaluates the degree to which variations in the independent variables explain deviations in the outcome variable or the variation proportion in the outcome variable that is described by all the explanatory variables.

Model Summary

Table 4.9 demonstrates the model summary of regression results where, adjusted R square, R square, and standard error of estimate are presented.

Table 4.9: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.881[a]	.776	.767	.50189

Source: Research Data, 2021

From the model summary of regressed study variables, the correlation coefficient (R) value represents the degree and strength of association between independent variable and the dependent variable. In this model therefore the coefficient of correlation is 0.881 which indicates a positive and strong correlation between strategic alignment and organizational performance. The R^2 is the coefficient of determination which indicates the extent of the total contribution of the independent variables on the dependent variable. The R square of this model is 0.776 which implies that 77.6% of the total organizational performance is attributed to effective strategic alignment that is put in practice at the KRA.

ANOVA

Analysis of variance was used to determine the significance of the model. Low F statistic value indicate low variance in the data values. The significance level less than 0.05 imply that the model is significant to predict the outcome variable.

Table 4.10: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	91.514	4	22.879	90.825	.000[a]
	Residual	26.449	105	.252		
	Total	117.964	109			

Source: Research Data, 2021

The significance value of the model was found to be 0.000 (expressed into 3 decimal places) which is less than 5% alpha value. This therefore suggest that the model is statistically significant and that organizational performance of the Kenya Revenue Authority is statistically predicted by strategic alignment dimensions considered in the study.

3.1 Regression Coefficients

Regression coefficients gives a linear relationship and direction of individual independent variable with dependent variable. It shows the magnitude of total change in outcome variable as a result of unit change in each of the predictor variables. The regression findings with regard to independent variable coefficients is presented in tabular format as shown below.

Table 4.11: Regression Coefficient

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.033	.181		-.181	.857
	Structural Alignment	.433	.092	.394	4.709	.000
	Cultural Alignment	.164	.083	.170	1.969	.052
	Resource Alignment	.424	.085	.383	4.958	.000
	Business Environment	.038	.075	.035	.503	.616

Source: Research Data, 2021

Therefore, the linear relationship between the dependent and independent variables will assume the form;

$Y = -0.033 + 0.433X_1 + 0.164X_2 + 0.424\ X_3 + 0.038X_4 + \varepsilon$

The regression equation shows that without strategic alignment that is; business environment alignment, structural alignment, resource alignment, cultural alignment, organizational performance per se will keep reducing by 0.033 units. A unit advancement in structural alignment positively affect organizational performance by a factor of 0.433 and a unit advancement in cultural alignment affect organizational performance by a factor of 0.164. In addition, a unit change in resource alignment as well as business environment alignment brings a positive change to organizational performance by factors of 0.424 and 0.038 respectively. This therefore shows that there is a positive relationship between business environment alignment, structural alignment, resource alignment, cultural alignment and organizational performance at the Kenya Revenue Authority. It can also be noted from the findings that the impact of structural alignment, resource alignment, cultural alignment on organizational performance are all significant given the significance level that are less than 5% alpha value.

Discussion of the findings

Strategic alignment has been argued in previous studies as a leadership aspect that enhances performance if properly and effectively implemented. In establishing the relationship between strategic alignment and organizational performance at the Kenya Revenue Authority, the study conducted an inferential statistics using linear regression technique. The study findings established that the strategic alignment dimensions considered positively influences organizational performance.

The study findings in relation to the effect of structural alignment of performance established that there is a positive and significance relationship between structural alignment as a dimension strategic alignment and organizational performance. The study further established that as a result of structural alignment within the KRA, the organization structure is used to bridge communication gap between business units and IT department. The findings support earlier stand by Hao (2012), note that the structure of an organization has more pronounced impact on performance of a company than other factors for example innovation and organizational learning.

Further, the study established that cultural alignment positively influences organizational performance. The impact was also established to be statistically significant since the significance coefficient was established to be equal to the 5% alpha value. As a result of cultural alignment in the organization, the study established that the organization as established a shared knowledge process between different business departments and IT and that entire KRA workforce have shared values that help in the strategic decision making. All these attributes when put together, the resulting effect on performance is positive and puts the organization in a better position performance-wise. These finding is in tandem with Karanja (2014) that organization cultural alignment leads to consistency of performance by increasing employee consensus and readiness to support organizational aims, reducing insecurity by clarifying roles and increasing motivation for employees

Resource alignment is a critical component of strategic alignment in an organization perspective that is service delivery oriented. The study findings discovered that resource allocation positively influences organizational performance. In addition, the impact of resource allocation and alignment on performance was found to statistically significant given the significant value (0.000) which is less than the 5% alpha coefficient. The study established that some of the positive attributes brought by effective resource alignment include alignment of technological assets to market demands that is relevant to KRA, quick exploitation of opportunities using internal resources and clear definition of target customers and assignment of necessary resources in order to meet their needs. The findings are in agreement with previous findings by Kostopoulos and Spanos (2013) that sustainable competitive advantage is the outcome of resource selection, accumulation and deployment, and is based upon the premise of firms' ability to effectively align resources appropriately.

The findings further established that business environment alignment and organizational performance are positively related. The study found that advancement in business environment alignment creates more value to the organizational performance. As one of the effective strategies realized as a result of business environment alignment, the study established that the organization's innovation process is developed in line with the prevailing business environment. As earlier opined by Reynalds and Yetton (2015) that alignment of business operating environment creates value with additional business resources and capacities.

CONCLUSIONS AND RECOMMENDATIONS

Introduction

The chapter presents the summary of key findings, conclusions drawn from the findings and policy implications and recommendations. The conclusions and recommendations are drawn based on the data collected.

Summary of Major Findings

The aim of the study was to determine the effect of strategic alignment on the performance of Kenya Revenue Authority. The study incorporated four major dimensions of strategic alignment; structural alignment, cultural alignment, resource alignment and business environment alignment.

The first objective of the study was to determine the effect of structure alignment on the performance of Kenya Revenue Authority. The study findings showed that structural alignment has a positive and significant ($p=0.000$) effect on performance of the organization. Given the positive coefficient of 0.433, it therefore implies that advancement in structural alignment measures means there is an increase in organizational performance. The findings further established that as a result of effective structure alignment, communication gap between business units and IT department has been bridged and that decision making process to different divisions has been decentralized. These activities indicate that decision making process has been enhanced thus enhancing the rate of executing organizational tasks thus improving the level of performance.

The study established that cultural alignment as a dimension of strategic alignment positively affect organizational performance at the KRA. The study findings found that cultural alignment has a positive coefficient (0.164) in the regression linear relationship thus implying that additional units of cultural alignment adds value to the performance of the organization. In addition, the significance value of the variable was found to be 0.052 which is approximately 5% thus shows significant effect. Consequently, the entire KRA workforce have shared values that help in the strategic decision making thus incorporate the ideas into effective service delivery in the organization and in the long run enhance performance. Additionally, through organizational cultural alignment, employees have shared beliefs that guide the operations in the company.

The study established that resource alignment at the KRA affects organizational performance positively. The inferential statistics computed showed that resource alignment has a positive coefficient (0.424) and a linear representation of resource alignment and organizational performance shows that an increase in resource alignment strategies increases performance significantly ($p=0.000$). The findings also established that the organization resources are heterogeneous to be able to meet diverse market demands and that the organization outsource other services whose internal resources cannot be able to offer all in the name of improving the standard and extent of performance.

The study established that business environment alignment improves organizational performance. Although the effect was found to be insignificant ($p=0.616$), the regression analysis computed revealed that with a unit increase in business environment alignment, there is an increase in organizational performance. Additionally, the study established that the organization’s innovation process is developed in line with the prevailing business environment and that organization partners with employers to achieve its goals. This therefore is an implication that effective implementation of business environment strategies brings a positive effect on performance of the organization.

Conclusion

The study concluded that structural alignment leads to decision making thus enhancing collection of feedback regarding operations in the organization thus enhancing handling of various activities. The study also concluded that a relationship exists between the specialization of the labor process and the productivity of labour, which implies that the organizational structure affects the behavior of employees in the organization. Furthermore, the study concluded that an organization's performance depends largely on the organization's structure because when there is a clear structure, people perform better, tasks are divided and productivity is increased.

The study concludes that cultural alignment has also enabled the entire KRA workforce to have shared values that help in the strategic decision making. As a result of positive impact brought by cultural alignment on performance, organization leadership has been aligning all the human resources available with a view of creating a synergy. In addition, cultural alignment has enabled employees to have shared beliefs that guide operations in the company.

The study findings lead into a conclusion that resource alignment as a dimension of strategic alignment is equally important in enhancing organizational performance. The alignment is in a position to allow the organization to quickly exploit opportunities using internal resources. The study concludes that a result of business environment alignment, the organizations innovation process is developed in line with the prevailing business environment. The level of uncertainty in the market has always also been factored in the strategic process of the organization in order to enhance the business environment alignment.

Recommendations

The study recommended that KRA organization structure should be flexible enough to adjust to the market demands quickly. In addition, the KRA organization structure should be aligned to bridge communication gap between business units and IT department. The study also recommended that the organization should have well defined policies and procedures that are consistently enforced throughout the organization so as to avoid failure of performance management strategies in achieving their desired goal of improving product and service quality for end-user customers. Therefore, the organization should endeavour to have a well-defined structure in place in order to achieve the set objectives.

The study recommended that the organization should show employees that they are critical of their involvement. Invite employees to share their thoughts during discussions about the culture of the organization as well as during daily operations. Make sure the actions of the management do not clash with the stated values. Align teams, programs, procedures, and so on to promote organizational culture, and inform staff that through teamwork and creativity they are encouraged to contribute to that culture. Preferably conduct regular periodic culture audits.

The study recommended that the study recommended that human resource is a key resource in any organization. As such, the motivation of the employees in an organization is essential in improving productivity hence better organizational performance. The organization should ensure that workers are well equipped to manage time in their duties by ensuring that there is a routine measure of time by workers and having a master calendar. An organization should establish a proper plan to manage its financial resource by establishing budgets, identifying funding gaps, tracking and documenting costs. The organization should maximize output by ensuring that its assets are properly catered for in terms of servicing and even patents for its intellectual property.

The study recommends that the organization should identify the persons to be involved in the environmental scanning. Create a competent team of employees and assign them relevant responsibilities. Involve the relevant stakeholders during the process of analysis the environment that the commission operates in. Let the employees work in partnership when focusing on direct impact on decision-making and strategic planning. Create an action plan to apply changes and measure the results. Continue to scan environment and keep an eye out for new trends that could occur.

Suggestion for Further Research

The current study examined the effect of strategic alignment on performance of KRA. The strategic alignment was measured in terms of structural alignment, cultural alignment, resource alignment and business environment alignment. Therefore, the study suggests that further studies should be done that focus on other measures of strategic alignment. In addition, the study suggests that another study should be done that focus on a different context other than KRA.

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