

**INFLUENCE OF HUMAN RESOURCE STRATEGIES ON EMPLOYEE
PERFORMANCE AT KENYA REVENUE AUTHORITY, NAKURU
BRANCH, KENYA**

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DECLARATION

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

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

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DEDICATION

I dedicate this project to God Almighty my creator, my strong pillar, my source of inspiration, wisdom, Knowledge and understanding. On His wings only have I soared. I also dedicate this work to my late dad, Tom H.N Bulla who through his love for knowledge challenged me to achieve my dreams. To my best friend, Willy Ongubo , you believed in me even when I stopped believing in myself. I started believing in myself only because you believed in me. Your generosity has given me new hope and am now flying towards my dreams. From the bottom of my heart, thank you for all you have done. To my loving sons, Kyle H. N. Bulla (9 yrs) and Lyle T. Gweth (3 months) who have been affected in every way possible by this quest. Thank you. My love for you both can never be quantified. You are the yin to my yang.

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ABSTRACT

Employee performance is a very important facet of modern day human resources management. Employers adopt strategic human resource strategies to continuously enhance their employees' performance. Employers have adopted human resources policies and practices with an aim of improving their employees' performance. However, despite such policies and practices, it remains unclear why employee performance has been perennially low. Therefore, the study assessed the influence of human resources strategies on employee performance at KRA offices in Nakuru with a view of increasing employee productivity. The objectives of the study quality training, bonus payment and work-life balance strategies and how they influence employee performance. The study adopted the contingency theory, universalistic theory and configurational theory. The study employed a descriptive research design. Simple random sampling technique was used to select the sample. Data was collected using questionnaires which were administered by the researcher at KRA offices in Nakuru. Data analysis was done with the aid of SPSS version 22 statistical software. Hypotheses were tested using the p-value approach at 95% level of confidence and the results were presented in tables. The coefficient of correlation for the relationship between the independent variables and the dependent variable is 0.792, which shows a strong positive correlation. The value of R-square of 0.627 implies that 62.7 % of the variation in employee performance at KRA is explained by the independent variables. The study will be significant in KRA in formulation of policies to address employee performance.

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LIST OF ABBREVIATIONS AND ACRONYMS

HRM	:	Human Resource Management
ICT	:	Information Computer Technology
IHRM	:	Institute of Human Resource Management
KRA	:	Kenya Revenue Authority
MDGs	:	Millennium Development Goals
SPSS	:	Statistical Package for Social Science
SHRM	:	Strategic Human Resource Management
US	:	United States
WLB	:	Work Life Balance

DEFINITION OF TERMS

- Bonus Payment:** Is a payment made to employees in addition to their salary as an incentive for the gain of the individual and organization success (Brown & Heywood, 2002),
- Quality Training:** Is an organized activity aimed at imparting knowledge and skills to improve the recipient's performance and to help the recipient attain a required level of knowledge and skills (Armstrong, 1995)'
- Work Life Balance:** Is a concept that tries to balance work and life situation of an employee which would impact on the individual's productivity (David, 2005)
- Employee Performance:** It refers to an individual employee's knowledge, skills, abilities and other characteristics required in performing work and in meeting work targets (McDonald et al., 2009)

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Organizations are facing increased competition due to globalization, changes in technology, political and economic environments (Evans *et al.*, 2002) and therefore prompting these organizations adopt innovation strategies on their employees as the ways to prepare them to adjust to the increases above and thus enhance their performance. It is important to not ignore the prevailing evidence on growth of knowledge in the business corporate world in the last decade. This growth has not only been brought about by improvements in technology nor a combination of factors of production but increased efforts towards development of organizational human resources.

It is therefore every organization's responsibility to enhance the job performance of the employees and certainly implementation of human resources innovation strategies is one of the major steps that most companies need to achieve this. As is evident that employees are a crucial resource, it is important to optimize the contribution of employees to the company aims and goals as a means of sustaining effective performance. This therefore calls for managers to ensure an adequate supply of staff that is technically and socially competent and capable of career development into specialist departments or management positions (Afshan *et al.*, 2012).

According to Armstrong and Baron (2004), people and their collective skills, abilities and experience, coupled with their ability to deploy these in the interests of the employing organization, are now recognized as making a significant contribution to organizational success and as constituting a major source of competitive advantage. The practices of human resources such as resourcing, training and development, employee relations and reward management are concerned with how people are employed and managed in organizations so as to achieve competitive advantage through the strategic deployment of a highly committed and capable workforce. Cole (2004) emphasize that the HR function brings in the strategic value of people in organization by making contribution to value added and contribution to competitive advantage.

Effective HRM strategy systematically organizes all individual HRM measures to directly influence employee attitude and behavior in a way that leads business to achieve its competitive strategy (Huang, 2001). In view of the fact that the goals and the necessities of each of the competitive strategy types are different, the management of HR should be aligned with the overall corporate strategy. The firm can thus obtain a competitive advantage and thus achieve superior performance (Kelliher & Perret, 2001).

There has been a debate by numerous researchers whether human resources strategies should always be positively related to employees' performance. Universalistic scholars argue that there is a universal set of human resources management best practices that can improve employees' performance (Lau & Ngo, 2004). Contingency scholars hold different points of view and argue that the assumptions underlying the human resources management strategy-performance link are applicable only under high external fit conditions, termed the 'best fit' school (Boxall & Purcell, 2008).

1.1.1 Human Resource Strategies

Strategies are regarded as the driving force of rapid changes in the modern world and one of the key success factors in the competitive market. Firms have to innovate, to survive in the market. The disruptive wave of innovation every year makes so many businesses disappear from the market. Successful implementation of innovation programs can guarantee profitability and an acceptable overall performance for any firm. In addition, strategic planning for human resources plays a key role in innovation practices and helps firms achieve their long-term objectives (Harvey, Matt & Milord 2002).

According to Houser (2006), bearing in mind that human resources are the intellectual property of the firm, they are a good source of gaining competitive advantage and strategic planning is the only way of developing organizational intellectual property through building employees competencies. In order to succeed, organizations have to obtain and utilize human resources effectively. Organizations, therefore, need to design their human resources in ways that fit into the organization's structure as this it will make the organizations achieve their goals and objectives (McCourt & Eldridge 2003).

According to Harvey, Matt & Milord (2002) organizational strategic innovation has been viewed as an essential weapon for organizations to compete in this competitive business environment. One of the ways to heighten the organizational innovation is through effective human resource management (HRM) practices and effective knowledge management by examining the direct relationships between HRM practices: (performance appraisal, career management, training, reward system, and recruitment) and organizational innovation (product innovation, process innovation, and administrative innovation).

For human resources strategic innovation to be effective, firms must leverage human capital to develop organizational expertise for creating new products and services. However, expertise is much more complex and is primarily the result of deliberate practices on representative tasks in the domain. These deliberate practices entail individuals wanting to perform the tasks and making efforts to improve performance (Beardwell et al. 2004). Therefore, firms must identify and exert a set of strategic HR practices to elicit the willingness and motivation of employees to engage in performing these delicate practices to develop organizational expertise for business objectives such as innovation performance (Mumford, 2000).

Because the innovation process is often lengthy, uncertain, and multidisciplinary, firms should signal the importance and value of innovation as a corporate priority, and provide formal appraisal mechanisms to measure innovation behaviors and outputs (Brockbank, 1999). Positive pressure from a performance appraisal creates challenges and feelings of achievements and serves as a critical motivator for employees (Lau and Liu, 2004). Performance appraisal can enhance employees' motivation to engage in innovative activities, and make firms achieve favorable innovation results. Moreover, recognizing individual and team accomplishments with compensation also encourages innovation. Both extrinsic and intrinsic rewards are essential to motivate employees to take the challenging work, and provide them incentives to generate more new ideas and develop successful new products (Brockbank, 2005).

Studies in Uganda have demonstrated that training and performance appraisal, are positively related to knowledge management effectiveness. Knowledge management effectiveness fully mediates the relationship between training and process innovation,

training and administrative innovation, and performance appraisal and administrative innovation. The management of human resources in Africa in general and Uganda in particular is rather challenging as most organizations have difficulties finding proper human resources. This may partly be a result of the different kinds of problems, for example, political instability, corruption, bureaucracy, poor infrastructure, low levels of education and purchasing power, diseases and famine known to prevail in the African business context (Kamoche 2002).

Corporate organizations in Kenya contribute around 16.3% to GDP and this has remained largely unchanged since 2004 (Kenya Economic Development Report, 2009), and are faced with many challenges including rapid environmental changes, competition to provide innovative products and services, changing customer and investor demands, poor infrastructure and globalization. Therefore, they are also faced with major challenges of constantly improving their performance by reducing costs, enhancing quality and differentiating their products and services. The market environment in the country has been extremely turbulent during the past decade, and to maintain continuous success in the face of global competition, firms must identify and analyze environmental characteristics and develop strategies to meet changing market needs.

According to Kenya Economic Development report (2009), corporate organizations in Kenya employ 25% of the labour force and contribute over 16.3 % of Kenya's gross domestic product. The sector is also among the largest employers in Kenya in addition to the tax opportunities it presents. According to this report, the economies of most successful countries in the world originated from their successful business organizations which drive the economy of the country. These organizations need to respond to greater global imperatives and challenges to compete effectively in local and global markets.

Although most of the studies speak of human resources strategies leading to improved employees performance, such a one-way line of causation is unsatisfied (Edwards & Wright,2006).The usual key critique of human resources innovation strategies and employees performance is that sound theoretical development that explains how such human resources strategies operate is absent (Becker, Ulrich &

Huselid,2001). In an effort to address such theoretical developments in this area, researchers have proposed further studies to consider intermediate linkages between human resources innovation strategies and employee performance (Afshan et al., 2008). Accordingly, a better understanding of the role of human resources strategies in creating and sustaining employees' performance should be achieved through further theoretical development and empirical evidence.

1.1.2 Employee Performance

According to Amos *et al.*, (2004), the effective management of individual performance is critical to the execution of strategy and the organization achieving its strategic objectives. Performance cannot be left in anticipation that it will develop naturally, despite the employee's natural desire to perform and be rewarded for it. This desire needs to be accommodated, facilitated and cultivated. In return for this performance, organizations extend themselves in various forms of acknowledgement (Foot & Hook, 1999). Individual performance has become a topical issue in today's business environment, so much so that organizations go to great lengths to appraise and manage it (Armstrong & Baron, 1998). Furthermore, Whetten and Cameron (1998) state that individual performance is the product of ability multiplied by motivation.

Similarly, Armstrong and Baron (1998) concur with the belief that performance is ultimately an individual phenomenon with environmental factors influencing performance primarily through their effect on the individual determinants of performance, that is, ability and motivation. Motivation reflects effort or energy, which is a dynamic and often fleeting characteristic that determines how vigorously capabilities will be employed in some activity. Both ability and motivation are necessary to some degree before successful job performance is obtainable. Armstrong & Baron (1998) describe the need for at least minimal ability before an employee can carry out a task, regardless of how motivated he may be. Similarly, an abundance of ability will not result in successful performance if the employee is completely unwilling to perform adequately. This view is supported by various studies who indicate that factors influencing individual performance within the organization are factors such as the ability of the person and the willingness of the person to exert effort (motivation).

Despite the motivation to perform, it is necessary to briefly highlight the barriers that might affect the performance of employees. These barriers may be the result of underdeveloped competencies, inappropriate performance goals, or lack of feedback about performance (Hellriegel, *et al.*, 1999). For organizational purposes, factors affecting overall employee performance may be separated into two groups: internal and external. Internal factors are those factors over which the organization has influence and control, such as job descriptions and employee selection. External factors are those factors over which the organization has little or no control, such as demands for jobs grading systems (Hellriegel, *et al.*, 1999).

1.1.3 Kenya Revenue Authority

The Kenya Revenue Authority was established in 1995 by an Act of parliament. The authority is the principal revenue collection agency for the government and account for over 95% of all ordinary revenues. The Authority administers the revenue aspects as well as collecting agency revenue for several government agencies. The overarching goal of the authority is to enable the government achieve revenue independence by 2018 and thereby eliminate reliance on deficit financing. Its governance and management structure is organized as per recommended international best practices and is governed by a board of directors. The board is responsible for the review and approval of policies and monitoring the functions of the authority. The authority has also decentralized its operations to viable regions across the country. In the Nakuru regional office, the authority has 148 employees spread across the departments of human resources, administration, audit, compliance, debt recovery and taxpayers services. According to the KRA revenue report of 2014/15, the region has been falling short of its revenue targets.

1.2 Statement of the Problem

In order to succeed, organizations have to obtain and utilize human resources effectively. Organizations therefore need to design their human resources in ways that fit into the organization's structure as this it will make the organizations achieve their goals and objectives. Corporate organizations in Kenya contribute around 16.3% to the national gross domestic product and employ 25% of the labor force. Furthermore, the majority of studies in human resources strategies have adopted the resource-based view perspective which tends to ignore contextual variables, particularly competitive

strategies, which influence employees' performance. The scarcities of such studies showing association between human resources strategies and organizational performance and also the mediating role of competitive strategies in the Kenyan context makes it important to further explore the critical role of human resources strategies. As the role of corporate organizations continue to increase in importance in Kenya, they continue facing the challenges of improving quality and improving people skills, managing workforce diversity, responding to greater globalization and stimulating innovation and change. The importance of understanding the critical drivers of employee performance is thus of paramount importance if the revenue targets set by government and the need to eliminate deficit financing is to be met. This study therefore sought to establish the influence of human resources strategies on employees' performance at Kenya Revenue Authority, Nakuru Branch, Kenya.

1.3 Research Objectives

In any research, objectives are important in that they clearly bind a research not only in terms of process and outcome but also on the scope of the study. The study was guided broadly by two objectives.

1.3.1 General Objective

The main objective of the study was to establish the influence of human resource strategies on employee performance at Kenya Revenue Authority, Nakuru Branch, Kenya.

1.3.2 Specific Objectives

The study was guided by the following objectives:

- i. To establish the influence of quality training strategies on employee performance at Kenya Revenue Authority, Nakuru Branch, Kenya.
- ii. To examine the influence of bonus payment strategies on employee performance at Kenya Revenue Authority, Nakuru Branch, Kenya.
- iii. To evaluate the influence of work life balance strategies on employee performance at Kenya Revenue Authority, Nakuru Branch, Kenya.

1.4 Research Hypotheses

The study attempted to test the following hypotheses:

- i. H₀₁: Quality training strategies do not significantly influence employee performance at Kenya Revenue Authority, Nakuru Branch, Kenya.
- ii. H₀₂: Bonus payment strategies do not significantly influence employee performance at Kenya revenue Authority, Nakuru Branch, Kenya.
- iii. H₀₃: Work life balance strategies do not significantly influence employee performance at Kenya Revenue authority, Nakuru Branch, Kenya.

1.5 Significance of the Study

The study seeks to assess the influence of human resources strategies on employee performance at Kenya revenue Authority, Nakuru. It is hoped that the findings obtained through this study will be used by Kenya Revenue Authority to improve on human resources policy formulation and their operational procedures as they work to improve employee performance. Other government agencies could benefit from the findings. Further, the study may serve as industry analyses to enable them know how human resources innovation strategies influence employee performance. Employees will benefit as Kenya Revenue Authority make attempts to improve their performance through adoption of human resources strategies. The study will also contribute to the body of knowledge by unveiling the effects of human resource strategies on employee performance.

1.6 Scope of the Study

The study was undertaken within KRA Nakuru regional office and targeted all the employees. The study was limited to the employees in the regional office only. Further, the study was limited to three variables, namely; quality training, bonus payment and work life balance strategies. The study was conducted between March and September 2016 with a budget of Kenya shillings 120,000.

1.7 Limitations of the Study

The study encountered some limitations. Firstly, government owned institutions seldom release all information required which made some respondents, apprehensive of the intentions of the study. Secondly, the sensitive nature of the study may have led to some respondents giving false information. To counter these limitations, the researcher attempted to adequately brief the targeted respondents about the intentions of the study and how the findings were to be used. The respondents were also assured of confidentiality and anonymity.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents theoretical reviews and what other scholars have done in relation to the current topic and its objectives. The chapter presents a conceptual framework, a critic of existing literature, a summary of the chapter and identifies gaps created by the empirical findings.

2.2 Theoretical Review

In an attempt to explain the relationship between human resources strategies and employee performance, the researcher has focused three competing theories as debated by numerous researchers: universalistic, contingency and configurational theories.

2.2.1 Contingency Theory

The contingency theory has no universal prescription of human resources policies and practices. It is all contingent on the organization's context, culture and its business strategy (Wright & Snell, 2005). Contingency scholars have argued that human resources strategy would be more effective only when appropriately integrated with a specific organizational and environmental context. The best fit theory emphasizes the importance of ensuring that human resources strategies are appropriate to the circumstances of the organization, including the culture, operational processes and external environment.

Human resources strategies have to take account of the particular needs of both the organization and its people. It explores the close link between strategic management and human resources management by assessing the extent to which there is vertical integration between an organization's business strategy and its human resources policies and practices (Decktop, 2006). Wright, McMahan and McWilliams (2004) state that vertical integration between business strategies or the objective of the business and individual behavior and ultimately individual, team and organizational performance is at the fore of core models of human resources strategies.

Inherent in most treatments of fit is the premise that organizations are more efficient and or effective when they achieve fit relative to when a lack of fit exists (Legge, 2005). This vertical integration or 'fit' where 'leverage' is gained through procedures,

policies and processes is widely acknowledged to be a crucial part of any strategic approach to the management of people (Dyer, 2005). The best fit therefore ensures an explicit link or relationship between internal people processes and policies and the external market in business strategy, and thereby ensures that competences are created which have a potential to be a key source of competitive advantage (Wright, Gardner & Allen, 2005).

According to the contingency approach, strategic human resource management is not the ultimate factor that contributes to improved firm performance; it has to be integrated with other factors and the impact of human resource practices in firm performance is conditioned by an organization's strategic posture. A firm's approach to competition depends on, or makes use of the talents and capabilities of employees, then HR practices would be more likely to have an impact on performance; otherwise the connection between human resources and performance might be minimal. One criticism often leveled at the contingency model is that it tends to over-simplify organizational reality. In attempting to relate one dominant variable to the organization (for example, compete on innovation, quality or cost) to another internal variable, they tend to assume a linear, non-problematic relationship.

According to Purcell (2001), this theory is limited by the impossibility of modeling all the contingent variables, the difficult of showing their interconnection, and the way in which changes in one variable have an impact on others. Boxall and Purcell (2003) further emphasize the complexity of matching human resources and business strategy by stating the need to keep up with ongoing environmental change. They bring attention to a model by Wright (2005) asserting that strategic human resources management should simultaneously promote fit and flexibility to cope with the future. However, responding to those external demands may undermine the possibility of achieving internal fit (Legge, 2005).

2.2.2 Universalistic Theory

It is also referred to as the best practice model, which is based on the assumption that there is a set of best HRM practices, and that adopting them will inevitably lead to superior organizational performance (Luthans & Summer, 2005). The notion of best practice was identified initially in the early US models of HRM, many of which

mooted the idea that the adoption of certain 'best' human resource practices would result in enhanced organizational performance, manifested in improved employee attitudes and behaviors, lower levels of absenteeism and turnover, higher levels of skills and therefore higher productivity, enhanced quality and efficiency and of course increased profitability (Marchington & Wilkinson, 2008). Here, it is argued that all organizations will benefit and see improvements in organizational performance if they can identify, gain commitment to and implement a set of best HRM practices.

Thus, universalistic perspective maintains that firms will see performance gains by identifying and implementing best practice irrespective of the product market situation, industry or location of the firm (Pfeffer, 2001). However, the notion of a single set of best HRM practices has been overstated. There are examples in every industry of firms that have very distinctive management practices, distinctive human resources practices which shape the core competences that determine how firms compete. What works well in one organization will not necessary work well in another because it may not fit its strategy, technology or working practices.

According to Becker et al., (2001), organizational high performance work systems are highly idiosyncratic and must be tailored carefully to each firm's individual situation and specific context in order to provide maximum performance. These high performance work practices will only have a strategic impact therefore, if they are aligned and integrated with each other and if the total HRM system supports key business priorities. This approach therefore ignores potentially significant differences between organizations, industries, sectors and countries.

The idea of best practice might be more appropriate for identifying the choices of practices as opposed to the practices themselves. The good practices that do well in one successful environment should not be ignored altogether. Benchmarking is a valuable way of identifying areas of innovation and development that are practiced to good effect elsewhere by leading companies. But it is up to the firm to decide what may be relevant in general terms and what lessons can be learnt that can be adopted to fit its particular strategic and operational requirements.

2.2.3 Configurational Theory

A strategy's success turns on combining external fit and internal fit. A firm with bundles of HR practices should have a high level of performance, provided it also achieves high levels of fit with its competitive strategy (Richard & Thompson, 1999). Emphasis is given to the importance of bundling SHRM practices and competitive strategy so that they are interrelated and therefore complement and reinforce each other. Implicit in is the idea that practices within bundles are interrelated and internally consistent, and has an impact on performance because of multiple practices. Employee performance is a function of both ability and motivation. Thus; there are several ways in which employees can acquire needed skills and multiple incentives to enhance motivation.

In the configuration school, cohesion is thought likely to create synergistic benefits which in turn enable the organization's strategic goals to be met (Storey, 2007). The aim of bundling is to achieve coherence which exists when a mutually reinforcing set of HR practices have been developed that jointly contribute to the attainment of the organization's strategies for matching resources to organization needs, improving performance and quality and achieving competitive advantage in commercial enterprises. The approach of bundling is holistic as it is concerned with the organization as a total entity and addresses what needs to be done as a whole in order to enable it to achieve its corporate strategic objectives.

The notion of a link between business strategy and the performance of every individual in the organization is central to 'fit' or vertical integration. Internal fit advocates bundles of practice, to ensure that organizations gain benefits from implementing a number of complementary practices rather than only a single practice (MacDuffie, 2005). Most models of best fit focus on ways to achieve external fit. The most influential model of external fit is that from Schuler and Jackson (1987) which argues that business performance will improve if their HR practices support their choice of competitive strategy: cost leadership, quality enhancement and innovation.

Under this model, organizations need to work out the required employee behaviors to implement a chosen competitive strategy and devise supporting HR practices to enable those behaviors to be encouraged in the workforce. Vertical integration can be

explicitly demonstrated through the linking of a business goal to individual objective setting, to the measurement and rewarding of attainment of that business goal. Schuler and Jackson (1987) defined the appropriate HR policies and practices to ‘fit’ the generic strategies of cost reduction, quality enhancement and innovation. The significant difference between the contingency and configurational approach is that these configurations represent non-linear synergistic effects and high-order interactions that can result in maximum performance (Delery & Doty, 2000).

According to Wilkinson (2002), configurational perspective seeks to derive an internally consistent set of HR practices that maximize horizontal integration and then link these to alternative strategic configurations in order to maximize vertical integration and therefore organizational performance. Thus put simply, SHRM according to configuration theorists requires an organization to develop a HR system that achieves both horizontal and vertical integration. The configuration approach contributes to the HRM debate in recognizing the need for organizations to achieve both vertical and horizontal fit through their HR practices, so as to contribute to an organization’s competitive advantage and therefore be deemed strategic. The use of performance management practices and competency frameworks are typically adopted to provide for coherence across a range of HR activities.

2.3 Empirical Review

Human resource strategies are formal approaches used in managing people (Armstrong, 2010). For the purpose of the study, we will limit ourselves to quality training strategies, bonus payment strategies and work life balance strategies which are perceived to directly affect employee performance.

2.3.1 Quality Training Strategies and Employee Performance

Training is the organized procedure by which people learn knowledge or skills for a definite purpose (Jones and George, 2005). The objective of training is to achieve a change in the behavior of those trained. This means that the trainees shall acquire new manipulative skills, technical knowledge and skills on the job in such a way as to aid in the achievement of organizational goals (Archieve, 2008). Grobler et al., (2006) described training as the use of specific means to inculcate specific learning, using techniques that can be identified and described. These techniques and methods should

be continually improved. Training therefore is a deliberate effort to teach specific skills, knowledge and attitudes to serve a specific purpose (Archive, 2008).

Training is not only aimed at improving the employee's knowledge and skills with regard to his or her functional and administrative duties, but the acquisition of certain virtues and attitudes like diligence, willingness, integrity, loyalty and responsibility is also within its scope. At any organizational level, training is very important to meet corporate goals. In line with the above, (Lane and Robinson, 2009) are of the opinion that training impart positively, effectively for optimum performance to archive corporate goals of the organization. Quality training allows one to have a better job understanding and quality of work.

In practice the nature, content and extent of training received by personnel should be reconciled with the needs of the organization for staff trained in particular fields. Training needs to be given under the guidance of a knowledgeable instructor. It is necessary that, person responsible for the training of a particular employee or group of employees should have the necessary knowledge, skills and attitudes to do a meaningful job (Stahl, 2009). Training ensures that individuals are more productive as they acquire the necessary skills. Training from the time of employment is considered to be a necessary and continuous personnel function. In Asia, revenue authorities, encourage employee training opportunities for all its employees to insure that services they provide to the community are made more effective (Chevalier, 2007).

In Nigeria, the importance of training is more obvious given the growing complexity of the work environment, the rapid change in organizations and advancement technology, among other things (Stahl, 2009). Revenue authorities have come to recognize that training offers a way of developing skills, enhancing productivity and quality of work and building the loyalty to the firm. According to Jones and George (2005) training in revenue authorities help improve quality of service, customer satisfaction, and productivity, morale, and management succession and business development.

Employees that are trained by their organizations are more involved to the assigned tasks. (Becker et al 2011). The employees who are very committed to the job

assignments are an essential part of their live. After their better performance, they feel satisfaction, this nature of job involvement deemed towards self-esteem (Bright, 2008). After being trained personnel become highly motivated for doing innovative tasks when they feel high involvement in their jobs (Chevalier, 2007).

Most of the benefits derived from training are easily attained when training is planned. This means that the organization, trainers and trainees are prepared for the training well in advance. According to Kenney & Reid (1986) planned training is the deliberate intervention aimed at achieving the learning necessary for improved job performance and consist the following steps: identify and define training needs, define the learning required in terms of what skills and knowledge have to be learnt and what attitudes need to be changed, define the objectives of the training, plan training programs to meet the needs and objectives by using right combination for training techniques and locations' decide who provides the training, evaluate training then amend and extend training as necessary.

Training improves employee performance in the human resource as well as the organization. If employees are whole heartedly involved in training issues which are directly related to their job, then they try to take initiatives to remove many problems (Safferstone, 2007). Involvement in the official tasks directly influences the employee performance. Effort is an intervening relationship of training and performance. Training is therefore a key element to employee performance. It helps to reconcile the gap between what should happen and what is happening between desired targets or standards and actual levels of work performance (Armstrong, 2001). Training need is any shortfall in employee performance, or potential performance which can be remediated by appropriate training. There are many way of overcoming deficiencies in human performance at work, and training is the only one of them.

2.3.2 Bonus Payment Strategies and Employee Performance

Organizations are only able to achieve success through their people and the hard work that they do. Managers and leaders play a key role in this process, coordinating groups of skilled individuals to meet shared team and organizational goals. Team members need to feel motivated, inspired and empowered by their managers in order to want to perform at their peak and one of the core challenges facing both leaders and organizations how to connect with and motivate these groups of individuals to deliver

as a team and ensure a productive and efficient workforce. Financial incentives are widely used by employers to drive and reward performance (Becker et al, 2001). In recent decades, the compensation packages of a growing proportion of firms include incentive pay schemes pay schemes linking pay to employee or company performance. The growth in incentive pay has been fostered by widespread concern over the existence of inefficiencies in the workplace and the belief that incentive pay can raise productivity growth and improve profitability.

The incentives may involve relating employees' pay to their individual performance, as with piece rates or most sales commissions; or relating pay to the performance of their working group or team; and/or to the performance of the whole firm (Brown & Heywood, 2002). Schemes that connect remuneration to firm-level performance commonly involve employees participating in property rights, as "residual claimants" to the firm's profits. These forms of incentive schemes, which include profit sharing and employee share ownership, are often referred to as employees' financial participation. As we will see, not all the schemes that come under financial participation are, strictly speaking, pay systems, but all are thought to have incentive properties and are used as incentive schemes.

Does performance-related pay help to increase worker effort? Most economists and managers believe so. Yet the empirical evidence remains amazingly sparse even years after Prendergast (1999) pointed out that there has been little empirical assessment of incentive provisions for workers. This is surprising given the increasing reliance of employers on merit pay. Most of the available evidence in the labor economics literature looks at aggregate outcomes only, comparing, for example the performance of companies and entire industries with different human resource practices. On the other hand, psychological studies investigate work attitudes and job satisfaction as opposed to objective measures of effort and performance (Taylor and Pierce 1999).

According to Taylor and Pierce (1999) the appraisal/merit component clearly has deleterious effects on staff members' organizational commitment and attitudes towards supervision, particularly among high performing employees." They report that the bonus system lead to a perception of unfairness and cite studies with similar outcomes. Marsden and Richardson (1994) describe a performance-pay system with

demoralizing effects deriving from perceived unfairness and favoritism of supervisors.

2.3.3 Work Life Balance Strategies and Employee Performance

Work-life balance is a concept that supports the effort of employees to split their time and energy between work and other important aspects of their lives. Work-life balance is a daily effort to make time for family, friends, community participation, spirituality, personal growth, self-care and other personal activities, in addition to the demands of the work place. This is assisted by employers who institute policies, procedures, actions and expectations that enable employees to easily pursue more balanced lives.

Recent policy debates on European and national level have focused on issues surrounding or directly addressing issues of work-life balance and elements thereof. For example, the Working Time Directive has been under intense discussion recently, with several governments in Continental Europe challenging Britain's' right to opt-out of the maximum ceiling of 48 hours a week (David Gow, 2005). In addition, the European Commissions' proposed Services Directive is designed to open up the service sector of Member State to greater intra-EU competition in a hitherto sheltered sector. It has been stalled by opposition in France and Germany partly because of the claims that it will exert a heavy toll on the work-life balance of workers.

There have been arguments that there seem to be underlying empirical assumptions regarding the interaction between productivity and WLB. Unfortunately, the current econometric evidence is still limited in this area (Green, 2006). The question of WLB-enhancing practices, their implementation and effectiveness has recently been taken up by in the management literature. A crude generalization of the findings would be: Work- life Balance measures have a positive effect on firm or workplace performance. Work-Life Balance measures are more effective in situations demanding high employee flexibility and Responsiveness. Firms with a more skilled workforce are more likely to implement work-life balance-enhancing practices

According to Gray and Tudball (2003) this leaves us with a dilemma: Policymakers are concerned that firms are failing to introduce sufficient measures to ensure a sensible work-life balance for their employees because the costs of doing this are too

high in competitive global markets. On the other hand, the academic literature seems to believe all firms should be adopting positive work-life balance schemes given their apparently positive impact of employee performance, particularly in more competitive markets (where the value of speedy responses is presumably high).

Changes in the Australian labour market have seen the traditional male breadwinner/female homemaker household give way to a dual-earner norm; 63 percent of couples with children under 15 years are now in this category (Australian Bureau of Statistics 2009). One consequence of these changes is that experiences of combining paid work with other life domains – including family and care responsibilities – are increasingly common. Many studies from 2000 onwards have observed that workers are finding it harder to juggle their working lives with commitments at home, and work-life conflict, imbalance and strain are now common for working Australians.

A recent Australian Survey of Social Attitudes (2005), for example, reported that over 70 percent of those aged 18-65 would like to spend more time in leisure pursuits or with their family, and nearly 40 percent wanted to spend less time at work. There is substantial evidence that the cost of poor work-life interaction on individuals, families and society as a whole is high. Canadian researchers have estimated the costs of work-family conflict to the health care system to be as high as C\$2.8 billion (Higgins, Duxbury & Johnson; 2004). In addition, a number of previous reviews and meta-analyses have demonstrated that experiences of high work-life conflict are linked to lower job satisfaction and organizational commitment, as well as impaired physical and psychological health (Beauregard & Henry 2009).

According to Baird (2011), legislative change also impacts on social norms related to work and employment, reflected for example in the emphasis on employee-centered flexible work practices by organizations identifying as ‘best practice’ or an ‘employer of choice’. As the current review highlights, employees’ perceptions of their work-life balance is likely to be more strongly influenced by more proximal factors, such as organizational culture. The current review, along with recent developments in work-life theory and practice, has further highlighted the risk that policies to improve work-life interaction may have the opposite effect.

For example, flexible work practices can lead to an intensification of work if workloads are not adjusted accordingly. This issue is of particular concern given that workload or work intensity is identified as one of the most consistent predictors of work-life conflict (Macky & Boxall, 2008). This research indicates that work-family policies and practices that change working arrangements, such as flexibility and work hours, should be developed and implemented in combination with assessments and realistic adjustments to workload. It is also noteworthy that the industry studies emphasize workload and expectations of long hours as significant impediments to the uptake and/or beneficial impact of flexible work arrangements.

The use of family-friendly provisions such as regular leave entitlements, flexibility and part-time work may inadvertently indicate less career commitment, reducing the likelihood of career progression (Hosking & Western, 2008). While part-time work is likely to reduce general experiences of work-life conflict, it is also widely observed that part-time hours often involve work that is lower paid and less secure, involving less autonomy and skill discretion (McDonald et al., 2009). Hence, reduced hours may improve work-life outcomes, but other important aspects of job quality, opportunity and financial security are substantially reduced. A comprehensive policy approach to part-time and reduced hours work would include measures to ensure good quality part-time work that does not disadvantage employees on these important outcomes.

However, the factor that has demonstrated the strongest and most consistent impact on work-life is organizational culture. A work culture that supports and assists with managing work-life balance signals to the employee that their employer cares for their wellbeing, leading to positive outcomes for the employee and the organization through increased loyalty, effort and productivity (Beauregard & Henry, 2009). They identified five key dimensions of workplace culture in relation to work-life issues: manager support; organizational time expectations; career consequences; gendered perceptions of policy use, and co-worker support. These core dimensions of culture concur with observations from other research in the current review.

The focus of most of the literature review on work life balance has been work-related policies and practices, it is important to acknowledge that other factors such as life stage can have a significant impact on work-life interaction. Most studies included in the current review either do not provide a substantive analysis of life stage, or deliberately focus on workers with dependent children who are most likely to experience work-life pressures and tensions. This study sought to establish effect on work life balance as a human resources strategy on employee performance.

2.3.4 Concept of Employee Performance

Organizations need highly performing individuals in order to meet their goals, to deliver the products and services they specialized in, and finally to achieve competitive advantage. Performance is also important for the individual. Accomplishing tasks and performing at a high level can be a source of satisfaction, with feelings of mastery and pride. Low performance and not achieving the goals might be experienced as dissatisfying or even as a personal failure. Moreover, performance if it is recognized by others within the organization is often rewarded by financial and other benefits.

Performance is a major although not the only prerequisite for future career development and success in the labor market. Although there might be exceptions, high performers get promoted more easily within an organization and generally have better career opportunities than low performers (VanScotter, Motowidlo, & Cross, 2000). Despite the great relevance of individual performance and the widespread use of job performance as an outcome measure in empirical research, relatively little effort has been spent on clarifying the performance concept. Still, in 1990, Campbell described the literature on the structure and content of performance “a virtual desert”. However, during the past 10 to 15 years, one can witness an increasing interest in developing a definition of performance and specifying the performance concept.

Authors agree that when conceptualizing performance one has to differentiate between an action (i.e., behavioral) aspect and an outcome aspect of performance (Roe, 1999). The behavioral aspect refers to what an individual does in the work situation. It encompasses behaviors such as assembling parts of a car engine, selling personal computers, teaching basic reading skills to elementary school children, or

performing heart surgery. Not every behavior is subsumed under the performance concept, but only behavior which is relevant for the organizational goals: “Performance is what the organization hires one to do, and do well” (Campbell et al., 1993).

Thus, performance is not defined by the action itself but by judgmental and evaluative processes. Moreover, only actions which can be scaled, that is, measured, are considered to constitute performance. According to Campbell et al., (1993) the outcome aspect refers to the consequence or result of the individual’s behavior. The above described behaviors may result in outcomes such as numbers of engines assembled, pupils’ reading proficiency, sales figures, or number of successful heart operations. In many situations, the behavioral and outcome aspects are related empirically, but they do not overlap completely. Outcome aspects of performance depend also on factors other than the individual’s behavior.

Researchers have adopted various perspectives for studying performance. On the most general level one can differentiate between three different perspectives: (1) an individual differences perspective which searches for individual characteristics as sources for variation in performance, (2) a situational perspective which focuses on situational aspects as facilitators and impediments for performance, and (3) a performance regulation perspective which describes the performance process. These perspectives are not mutually exclusive but approach the performance phenomenon from different angles which complement one another. There is a large body of research which showed that motivation is essential for performance. Motivational constructs related to performance can be partly subsumed under the individual differences perspectives, partly under the situational perspectives, and partly under the performance regulation perspective (Ambrose & Kulik, 1999).

2.4 Conceptual Framework

The study conceptualized that quality training may influence the employees’ performance. Similarly, the study conceptualized that bonus payment which includes company incentives such as end year bonus payments, performance related salary increments and employee shares ownership programs may influence employee job performance. Last, the study conceptualizes work-life balance which includes flexible working hours, paid time off policies and company funded family events and

activities has some influence on employee performance. The relationship is shown in Figure 2.1.

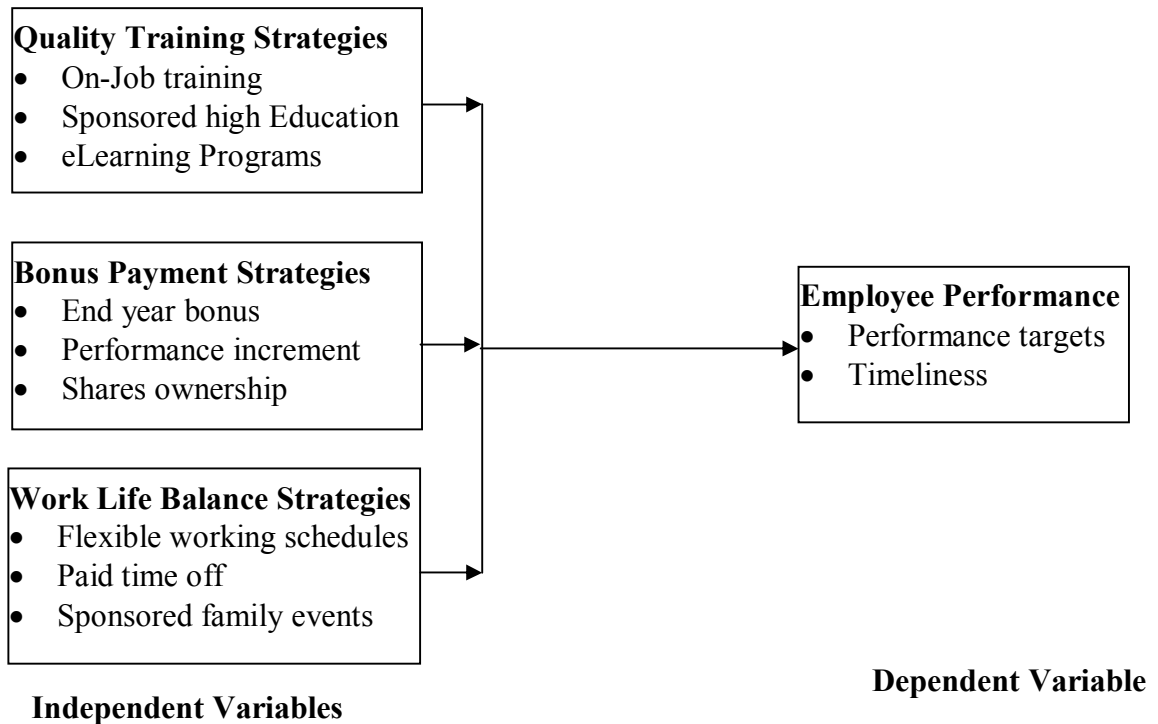


Figure 2. 1: Conceptual framework

2.5 Summary of Reviewed Literature

The performance of employees has been measured in terms in terms of quality, quantity, cost, value and its effect by HR strategies including quality training, bonus payment and work life balance strategies. The objective of training is to change behavior, acquire new skills, technical knowledge and thus enhance commitment, satisfaction and involvement of the employee. Secondly, numerous studies assert that there is a clear link between performance related pay and employee performance and therefore bonus payment would therefore enhance employee performance. However, most of the available literature looks at aggregate outcomes which compare organizational performance with human resource practices. Finally, a work culture that supports and assists with managing work life balance signals to the employee that their employer cares for their wellbeing, leading to positive outcomes for the employee and the organization.

2.6 Critique of Reviewed Literature

Various studies in literature have reported different outcomes on the influence of the variables under study on both organizational and employee performance. Firstly, training is not only aimed at improving the employee's knowledge and skills with regard to his or her functional and administrative duties, but the acquisition of certain virtues and attitudes like diligence, willingness, integrity, loyalty and responsibility is also within its scope (Lane & Robinson, 2009). Training imparts positively, effectively for optimum performance to archive corporate goals of the organization. Quality training allows one to have a better job understanding and quality of work. However, the outcomes do not come without planned strategies to implement quality training.

Secondly, according to Taylor and Pierce (1999) the appraisal/merit component clearly has deleterious effects on staff members' organizational commitment and attitudes towards supervision, particularly among high performing employees. They report that the bonus system lead to a perception of unfairness and cite studies with similar outcomes. Marsden and Richardson (1994) describe a performance-pay system with demoralizing effects deriving from perceived unfairness and favoritism of supervisors. Therefore, the conflicting outcomes of performance related payments calls for more research to ascertain its relationship with employee performance.

Finally, the focus of most of the literature review on work life balance has been work-related policies and practices, it is important to acknowledge that other factors such as life stage can have a significant impact on work-life interaction (McDonald et al., 2009). Most studies included in the current review either do not provide a substantive analysis of life stage, or deliberately focus on workers with dependent children who are most likely to experience work-life pressures and tensions. Therefore, more investigation on the influence of work life balance on employee performance more so in different contextual backgrounds is needed to clarify the relationship between work life balance strategies on employee performance. The current study therefore attempted fill this knowledge gaps and hopefully offer empirical findings that would help enhance clarity on the subject area.

2.7 Research Gaps

According to Kiptis et al., (2014) in their study on the effect of human resource management practices on employee performance in large scale tea farms in Kenya, Compensation and employee welfare practices with correlation coefficients of $r = 0.673$ and $r = 0.485$ were found to have the most significant effect on employee performance. The study employed a descriptive research design specifically a case study of tea firms. The target population was 2750 employees and the study used cluster sampling due to the geographical coverage of the tea farms to have a representative sample of 96 employees. The study used both qualitative and quantitative data approach in its data collection. The study recommended that tea farms need to put in place effective compensation schemes and progressive employee welfare practices in order to enhance employee performance. Their study however focused on the private sector which operates under different regulatory regimes. Furthermore, their study looked at HR practices and used cluster sampling due to the large area of coverage. Since strategies differ in organizations it would be prudent to investigate how various strategies influence employee performance. The present study intended to fill this knowledge gap.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter describes and explains the methodology deployed in this study and the research methods which informed the choice of methods. The study aimed to establish the role of human resource managers in the integration of multigenerational workforce. This chapter discusses the research design, target population, sampling design, data collection instruments, data collection procedure and data analysis and presentation.

3.2 Research Design

A research design is a plan or a framework for guiding a study. The design connects the questions or objectives of the study to the data gathered. Fraenkel and Wallen (2006) summarized the numerous research designs by which a study can be described or a researcher can adopt for a study and categorized them according to purpose, process, logic, and outcome of the research. For purposes of this study, a descriptive design specifically a survey was employed using quantitative and qualitative approaches. The method is preferred as it permits gathering of data from the respondents in natural settings. It was used to describe what, who, when, how and whereof the phenomenon. According to Owens, (2002), cross-sectional surveys involve collection of data at one point in time from a sample selected to represent a larger population. This was preferred because data was collected only once.

3.3 Target Population

Target population refers the total number of individuals, objects, or any other subject of concern which by virtue of a common characteristic is of interest to the researcher and may lead to the obtaining relevant information regarding a phenomenon under study (Saunders *et al.*, 2007). They noted that it is the totality of all the objects, subjects or members who conform to a set of specifications. The target population was carefully chosen, clearly defined and specifically delimited in order to set precise parameters that ensuring discreteness to the population. The study was conducted at KRA offices in Nakuru and was carried out amongst the authority staff members who totaled 148.

3.4 Sampling Frame

A sampling frame is a list that includes every member of the population from which a sample is to be taken (Cooper & Schindler, 2008). They noted that a sample frame is a list of elements from which the sample is actually drawn and is closely related to the population. The purpose of a sampling frame is to provide a means for choosing the particular members of the target population that are to be studied in the research process. It reduces the length of time needed to complete the study, it cuts costs, it is manageable, and is almost a mirror of the sample population. For this study, the sample frame was a list of all employees at KRA offices in Nakuru as shown in Table 3.1.

Table 3. 1: Sampling Frame

Subgroup	Population
Administration	18
Audit	25
Debt Recovery	20
Compliance	40
Customs	15
Taxpayers Services	30
Total	148

3.5 Sample Size and Sampling Technique

According to Mugenda and Mugenda (2010), sampling is the act, process or technique of selecting a suitable sample or a representative part of a population for the determining parameters or characteristics of the whole population. Sampling may also be defined as the selection of some part of an aggregate or totality on the basis of which a judgment or inference about aggregate or totality is made (Kothari, 2006).

3.5.1 Sample Size

A sample is the segment of the population that is selected for investigation. It is also small group taken from a larger population composed of members being studied (Bryman, 2012). Yamane (1992) provided a simplified formula to calculate sample size as:

$$n = \frac{N}{1+Ne^2}$$

Where n – sample size,
 N – sampling population and,
 e – level of significance

Given a population of 148 and significance level of 5%, then the sample size can be calculated as: $n = \frac{148}{1+(148 \times 0.05^2)} = 107.84$. Therefore with a confidence level of 95% and a margin of error of 5% the tabulation gave sample size of 108 respondents.

3.5.2 Sampling Techniques

Simple random sampling technique was adopted in this research study to select respondents from the various groups of respondents. Further, the sample was allocated proportionately across the organizations departments as shown Table 3.2.

Table 3. 2: Sample Allocation

Subgroup	Population	Sample
Administration	18	13
Audit	25	18
Debt Recovery	20	15
Compliance	40	29
Customs	15	11
Taxpayers Services	30	22
Total	148	108

3.6 Data Collection Instruments

This study used questionnaires in collecting data from the organization’s employees. The questionnaire was used to collect data because it is straight forward and less time consuming for both the researcher and the respondents and it enables reaching a representative number of respondents with ease (Owens, 2002). The questionnaire consisted of close-ended items that aimed at obtaining data from the respondents. According to Bachman (2000), a questionnaire has the advantage that, it can be used to collect information from large sample and diverse regions. Questionnaires also save time and uphold confidentiality and more so, since they are presented in paper form, there is no opportunity for the interviewer bias. Closed ended questions were designed

in such a way as to elicit objective information from the respondent based on their background and working environment. Barrick and Mount (2001) assert that matrix questions share the same set of response categories and the most commonly used form of the category is the Likert type scale. For convenience and better analysis, a five point Likert Scale was used for the closed- ended questions. A self-administered questionnaire was thus constructed based on the above-mentioned instruments.

3.7 Data Collection Procedures

Data was collected primarily using questionnaires. Secondary data such as personnel lists were sourced from departmental documentation. Before embarking on data collection, the researcher sought clearance from relevant institutions. The researcher attempted to personally administer the questionnaires to ensure correct information is received from the respondents. The collected data was organized and accounted for in terms of categorization and analysis, processed and then analyzed.

3.8 Pilot Testing

The researcher carried out a pilot-test on the constructed questionnaires with a small representative sample identical to, but not including the group in the survey. Pilot testing was done on 12 employees of Kenya Pipeline Company in Nakuru Town, Kenya. This was done to determine whether the questions were measuring what they were supposed to measure, check the wording and sentence construction, if the respondents were interpreting the questions clearly and whether the questions were provoking.

3.8.1 Validity of Instruments

According to De Vos (1998), a valid instrument measures the concept in question accurately. To ensure validity, the researcher used accurate measuring instruments, standardize data collection procedures by guiding the respondents appropriately and carried out piloting to determine usefulness of instruments, clarity in terminology, focus of questions, relevance and applicability, time required and methods for analysis. The findings of the pilot study and the respondents' comments were used to enhance the quality of the questionnaires so that they adequately address the constructs of the study. Further, input and guidance from the research supervisor enhanced the validity of the research instrument.

3.8.2 Reliability of Instruments

A questionnaire with a high reliability would receive similar answers if it is done again or by other researchers (Bryman & Bell, 2007). Utilizing data from the pilot test, the reliability was determined through the Cronbach alpha coefficient analysis. The Cronbach alpha reliability recommends a reliability coefficient of $\alpha = 0.70$ and above. Cronbach alpha provides a good measure of reliability because holding other factors constant the more similar the test content and conditions of administration are, the greater the internal consistency reliability. Fraenkel and Wallen (2006) have recommended that reliability test which produces Cronbach alpha (α) values of greater than 0.70 is sufficient in making the questionnaires reliable. The reliability results are shown in Table 3.3.

Table 4. 1: Reliability Test

Study Variables	Number of Test	Cronbach Alpha Values
Quality Training Strategies	7	0.762
Bonus Payment Strategies	6	0.843
Work Life Balance Strategies	6	0.771
Employee Performance	6	0.754

The reliability test shown in Table 3.3 produced Cronbach alpha (α) values of greater than 0.70, making the questionnaires largely reliable as recommended by Fraenkel & Wallen (2000).

3.9 Data Analysis and Presentation

The collected data was analyzed quantitatively by first coding and then analyzing them using Statistical Package for Social Science (SPSS) Version 23 and the results presented in tables. For the purpose of analyzing the relationships of each of the independent variable on the dependent variable, the study carried out a regression analysis. The study hypothesized the following model:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \varepsilon$$

Where: Y = Employee Performance,

X_1 = Quality Training Strategies,

X_2 = Bonus Payment Strategies,

X_3 = Work Life Balance Strategies,

$\beta_0, \beta_1, \beta_2, \beta_3$ and β_4 = Beta Coefficients

ε = Error Term

Further, the study tested hypotheses using p-value approach at 95% level of significance (0.05). The decision rule was to reject the null hypothesis if calculated p-value is less than 0.05. If the calculated p-value is greater than 0.05, we fail to reject the null hypothesis.

CHAPTER FOUR

DATA ANALYSIS AND PRESENTATION

4.1 Introduction

The chapter provides a descriptive analysis of the collected data, interpretation and discussion of the findings. Following the processing and analyzing of the collected data, the findings are presented and discussed in this chapter. The findings and discussions are in line with the variables and objectives of the study. The responses on all the variables are on a 5-point scale while the statements in the view of the same are on a Likert scale. In the 5-point scale 1, 2, 3, 4 and 5 represent strongly disagree, disagree, neutral, agree, and strongly agree respectively. The chapter also provides the regression analysis carried out. Finally, it provides a model summary and inferences drawn from the model.

4.2 Response Rate

Out of 108 questionnaires that were issued to the sampled respondents, 96 of them were filled and returned. Of the returned questionnaires, 8 were incorrectly filled and thus were not used in the final analysis. Therefore, 88 were correctly filled and hence were used for analysis representing a response rate of 81.5%. Various studies indicate that getting a high response rate from a small random sample is considered preferable to a low response rate from a large sample and thus is an important element in proving the statistical significance of the responses.

4.3 Demographic Information

The profile of respondents identifies the main information about the characteristics of those who participated in the research process depending on the relevance of the information sought. The researcher sought to find out the distribution of the respondents according to their age bracket, gender, education level and their work experience. The aim was to deduce any trend from the respondent's profile that was directly linked to the variables of the study. Similarly, previous studies have noted some relationship between these demographic factors on employee performance.

4.3.1 Gender of the Respondents

The study sought to establish the gender of the respondents in the study. Table 4.1 shows the distribution of the respondents according to their gender.

Table 4. 2: Distribution of Respondents by their Gender

	Frequency	Percent
Male	49	55.70
Female	39	44.30
Total	88	100.00

According to the findings, majority of the respondents were male (55.7%) while the female respondents were 44.3%. The study attributed this trend to the existing gender gap in employment in the public sector in Kenya which is predominantly dominated by the male gender.

4.3.2 Distribution of Respondents by Their Age Group

The study then sought to establish the age groups of the respondents in the study. Table 4.2 shows the distribution of the respondents according to their age groups.

Table 4. 3: Distribution of Respondents by Their Age

	Frequency	Percent
Below 25 Years	2	2.30
26 – 35 Years	12	13.60
36 – 45 Years	24	27.30
46 – 55 Years	34	38.60
Above 55 Years	16	18.20
Total	88	100.00

The findings in Table 4.2 indicate that a majority of the respondents in the region were of the age group 46 – 55 years (38.6%) while the least age group was below 25 years (2.3%). This shows that the sample used by the study was well distributed in terms of age and could therefore give reliable information. Furthermore, the researcher attributed this trend to the fact that employment opportunities in the public sector in Kenya have stagnated in the last decade.

4.3.3 Distribution of Respondents by Their Attained Educational Level

The study sought to establish the attained level of education of the respondents in the study. Table 4.3 shows the distribution of the respondents according to their attained educational levels.

Table 4. 4: Distribution of Respondents by Their Educational Level

Educational Level	Frequency	Percent
Diploma	15	17.00
Degree	49	55.70
Masters	24	27.30
Total	88	100.00

From Table 4.3, the study found that majority of the respondents had a university degree qualification (55.7%). Furthermore, more than 83% of the respondents had a bachelors or a master degree further indicating that high qualification levels required for one to join the organization. It also showed that the respondents were knowledgeable and would thus give valid and reliable information appertaining to human resource strategies and employee performance at Kenya Revenue Authority.

4.3.4 Distribution of Respondents by Their Working Experience

The researcher further wanted to establish the working experience of the respondents. This was important since previous studies indicated strong relationship between experience and employee performance. The findings are depicted in Table 4.4.

Table 4. 5: Distribution of Respondents According to their Working Experience

	Frequency	Percent
Less than 1 Year	4	4.70
2 – 5 Years	21	23.80
5 – 9 Years	34	38.60
Above 10 Years	29	32.90
Total	88	100.00

In terms of working experiences, majority of the respondents (38.6%) had worked for the organization for between 5 – 9 years. Cumulatively, more than 71% had worked

for the organization for more than 5 years while less than 28.5% of the respondents had worked with the organization for less than 5 years. The researcher therefore concluded that majority of the respondents had enough experience with the organization's strategies and thus would provide credible information with regard to human resource strategies and employee performance. It was deduced that the work experience would mean most of the respondents were aware of the organization's operational procedures.

4.4 Descriptive Statistics of the Study Variables

The researcher analyzed the influence of three factors on employee performance at KRA, Nakuru Branch, Kenya. The selected factors which formed the independent variables in the study were quality training, bonus payment and work life balance strategies. The dependent variable for the study was employee performance at KRA.

4.4.1 Influence of Quality Training Strategies and Employee Performance

The study sought to establish the influence of quality training strategies on employee performance at KRA, Nakuru Branch, Kenya.. The results of the analysis on factors associated with quality training strategies and how it influences employee performance are shown in Table 4.5.

Table 4. 6: Influence of Quality Training Strategies and Employee Performance

	N	Mean	Std. Dev.
Our organization has well planned training programs that enhance employee capacity	88	4.15	.767
All training programs in our organization are undertaken after a systematic needs analysis.	88	4.11	.756
The organization puts a lot of emphasis on training programs for all employees	88	4.18	.736
The training programs in the organization has improved my knowledge skills and attitudes towards my job	88	4.08	.805
Our organization offers employee training based on long term needs of the employee	88	2.17	.978
The organization undertakes an evaluation program to understand the relevance of the training	88	2.09	.883
Our organization continuously reviews its training programs and activities to meet the changing needs of the market.	88	3.89	.897
Valid N (listwise)	88		

As depicted in Table 4.5, the findings indicate that the respondents agreed that their organization had well planned training programs that enhance employee capacity (M=4.15, S.D=0.767), that all training programs were undertaken after a systematic needs analysis (M=4.11, S.D=0.756), that their organization puts a lot of emphasis on training programs for all employees (M=4.18, S.D=0.736), that the training programs had improved their knowledge skills and attitudes towards their job (M=4.08, S.D=0.805) and that their organization continuously reviewed its training programs and activities to meet the changing needs of the market (M=3.89, S.D=0.897). However the respondents disagreed when asked whether their organization offered employee training based on long term needs of the employee (M=2.17, S.D=0.978) and whether the organization undertook an evaluation program to understand the relevance of their training (M=2.09, S.D=0.883).

4.4.2 Influence of Bonus Payment Strategies and Employee Performance

The study sought to establish the influence of bonus payment strategies on employee performance at KRA, Nakuru Branch, Kenya in line with the second objective. The results of the analysis on factors associated with bonus payment strategies and how it influences employee performance are shown in Table 4.6.

Table 4. 7: Influence of Bonus Payment Strategies and Employee Performance

	N	Mean	Std. Dev.
Our organization has a structured and effective employee reward systems	88	3.44	.989
The reward system has an inbuilt bonus payment that enables bonus payments for employees	88	3.14	.819
Bonus payment in our organization is based on individual employee performance	88	4.17	.825
Bonus payments are performance based and do not affect annual salary increments at KRA	88	3.85	.933
Our organization always ensures that the bonus payments made to the employees are proportionate to the annual organization performance	88	2.23	.991
The organization reviews the bonus payments to employees against market factors and thus enhancing my commitment to the organization	88	2.41	.973
Valid N (listwise)	88		

As depicted in Table 4.6, the results show respondents agreed that bonus payment was based on individual employee performance (M=4.17, S.D=0.825) and that bonus

payments were performance based and did not affect annual salary increments at KRA (M=3.85, S.D=0.933). Further, it was established the respondents disagreed when asked whether the organization always ensured that the bonus payments made to the employees were proportionate to the annual organization performance (M=2.23, S.D=0.991), or whether the organization reviewed the bonus payments to employees against market factors and thus enhanced their commitment to the organization (M=2.41, S.D=0.973). However the respondents were unsure whether their organization had a structured and effective employee reward systems (M=3.44, S.D=0.989) or whether the reward system had an inbuilt bonus payment that enabled bonus payments for employees (M=3.14, S.D=0.819).

4.4.3 Influence of Work Life Balance Strategies and Employee Performance

The study sought to establish the influence of work life balance strategies on employee performance at KRA, Nakuru Branch, Kenya in line with the last objective. The results of the analysis on factors associated with work life balance strategies and how it influences employee performance are shown in Table 4.7.

Table 4. 8: Influence of Work Life Balance Strategies and Employee Performance

	N	Mean	Std. Dev.
Our organization has adopted a flexible working time mechanisms that suits my individual needs	88	2.13	.954
The organization always pays employees on time for extra time worked above the regular working hours	88	2.39	.994
The organization appreciates the role of the outside factors on employee performance and works towards providing support against such factors	88	3.12	.986
Our organization also sponsors family events which always motivate me to perform better at work	88	3.41	.990
Our organization values employee wellness and has included recreational facilities and activities for its employees at the workplace	88	2.27	.981
The organization actively participates in employee welfare activities and contributes to the success of such welfare activities	88	4.19	.859
Valid N (listwise)	88		

As depicted in Table 4.7, the results show that respondents agreed that the organization actively participated in employee welfare activities and contributed to the success of such welfare activities (M=4.19, S.D=0.859). Further, it was established that the respondents disagreed that the organization had adopted a flexible working time mechanisms that suits their individual needs (M=2.13, S.D=0.954), that the organization always paid employees on time for extra time worked above the regular working hours (M=2.39, S.D=0.994) and that the organization valued employee wellness and had included recreational facilities and activities for its employees at the workplace (M=2.27, S.D=0.981). The respondents were however unsure as to whether the organization appreciated the role of the outside factors on employee performance and worked towards providing support against such factors (M=3.12, S.D=0.986) or whether the organization sponsored family events which always motivated them to perform better at work (M=3.41, S.D=0.990).

4.4.4 Employee Performance

The study sought to measure the dependent variable. The results of the analysis on factors associated with employee performance are shown in Table 4.8.

Table 4. 9: Employee Performance

	N	Mean	Std. Dev.
Our organization's human resource strategies have enabled me to meet my annual work targets	88	4.18	.834
The strategies have enhanced my punctuality in meeting my work deadlines	88	4.31	.761
The human resource strategies have also enhanced my time management skills at work which makes me plan and perform better	88	4.26	.827
Our organization's strategies have made me develop new work initiatives that enable me achieve results faster	88	3.67	.967
The strategies always enhances my work output which is seen in my individual work outcomes	88	3.81	.984
The organization's strategies have also enhanced my interaction skills which enhance my ability to perform better at work	88	3.84	.869

As depicted in Table 4.8, the results show that respondents agreed that the organization's human resource strategies had enabled them meet annual work targets (M=4.18, S.D=0.834), that the strategies had enhanced their punctuality in meeting work deadlines (M=4.31, S.D=0.761), that the human resource strategies had also enhanced their time management skills at work which made them plan and perform better (M=4.26, S.D=0.827), that the organization's strategies had made them develop new work initiatives that enable them achieve results faster (M=3.67, S.D=0.967), that the strategies always enhanced their work output which is seen in individual work outcomes (M=3.81, S.D=0.984) and that the strategies had also enhanced their interaction skills which enhanced their ability to perform better at work (M=3.84, S.D=0.869).

4.5 Inferential Analysis

This section shows how the researcher came up with relevant inferences in line with the study objectives. The section presents findings resulting from regression analysis.

4.5.1 Regression Model Summary

Multiple regression analysis was employed to determine if the independent variables predicted employee performance at KRA and the output is depicted in Table 4.9.

Table 4. 10: Multiple Regression Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.792a	.627	.611	.4218

a. Predictors: (Constant), quality training strategies, bonus payment strategies, work life balance strategies

From Table 4.9, the coefficient of correlation for the relationship between the independent variables and the dependent variable is 0.792, which shows a strong positive correlation. The value of R-square of 0.627 implies that 62.7 % of the variation in employee performance at KRA is explained by the independent variables.

4.5.2 Multiple Regression Analysis

The researcher further conducted a multiple regression analysis and the findings of the multiple regression model is depicted in Table 4.10.

Table 4. 11: Multiple Regression Analysis

Model	Unstandardized		Standardized	t	Sig.
	Coefficients				
	B	Std. Error	Beta		
(Constant)	6.18	.566		1.356	.782
Quality Training Strategies	.473	.167	.433	3.248	.007
Bonus Payment Strategies	.232	.114	.232	1.843	.044
Work Life Balance Strategies	.318	.113	.296	2.263	.018

a. Dependent Variable: Employee Performance

As depicted in Table 4.10, quality training strategies is a predictor of employee performance. Since p-value (0.007) < 0.05 level of significance, we reject the null hypothesis and affirm that there is enough evidence to conclude that quality training strategies is useful as a predictor of employee performance. The second hypothesis predicted that there is no significant influence of bonus payment strategies on employee performance. The results show that bonus payment strategies predict employee performance. Since p-value (0.044) < 0.05 level of significance, we reject the null hypothesis and affirm that there is enough evidence to conclude that of bonus payment strategies is useful as a predictor of employee performance.

The third hypothesis predicted that there is no significant influence of work life balance strategies on employee performance. The results indicate that work life balance strategies predict employee performance. Since p-value (0.018) < 0.05 level of significance, we reject the third null hypothesis and affirm that there is enough evidence to conclude that work life balance strategies is a predictor of employee performance.

The fitted multiple linear regression equation generated from the study is:

$$Y = 6.18 + 0.473X_1 + 0.232X_2 + 0.318X_3$$

Where:

Y = Employee Performance

X₁ = Quality Training Strategies

X_2 = Bonus Payment Strategies

X_3 = Work Life Balance Strategies

From the multiple regression model, holding quality training strategies, bonus payment strategies and work life balance strategies constant, employee performance would increase by 6.18. It was established that a unit increase in quality training strategies would cause an increase in employee performance by a factor of 0.473, a unit increase in bonus payment strategies would cause an increase in employee performance by a factor of 0.232 and a unit increase in work life balance strategies would cause an increase in employee performance workforce by a factor of 0.318.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

The study sought to establish the influence of human resource strategies on employee performance. In this chapter the findings of the study are summarized and conclusions are drawn from the summary. The conclusions enable the researcher to put across a number of key recommendations. The summary, conclusions and recommendations are presented in line with the objectives of the study.

5.2 Summary

The researcher summarized the research findings in the order of the study objectives. The aim of summarizing was to enable the researcher to come up with key findings from which conclusions would be drawn.

5.2.1 Influence of Quality Training Strategies and Employee Performance

The study established that the organization had well planned training programs that enhance employee capacity (4.15), that all training programs were undertaken after a systematic needs analysis (4.11), that their organization puts a lot of emphasis on training programs for all employees (4.18), that the training programs had improved their knowledge skills and attitudes towards their job (4.08) and that their organization continuously reviewed its training programs and activities to meet the changing needs of the market (3.89). The study further established that the organization did not offer employee training based on long term needs of the employee (2.17) and that the organization did not undertake evaluation programs to help understand the relevance of their training programs (2.09).

5.2.2 Influence of Bonus Payment Strategies and Employee Performance

It was established that bonus payment was based on individual employee performance (4.17) and that bonus payments were performance based and did not affect annual salary increments at KRA (3.85). Further, it was established that the organization did not always ensure that the bonus payments made to the employees were proportionate to the annual organization performance (2.23), that organization did not review the bonus payments to employees against market factors (2.41). Finally, it was established that it was unclear whether the organization had a structured and effective

employee reward systems (3.44) or whether the reward system had an inbuilt bonus payment that enabled bonus payments for employees (3.14).

5.2.3 Influence of Work Life Balance Strategies and Employee Performance

The study established that the organization actively participated in employee welfare activities and contributed to the success of such welfare activities (4.19). Further, it was established that the organization had not adopted a flexible working time mechanisms that suits their individual needs (2.13), that the organization did not always pay employees on time for extra time worked above the regular working hours (2.39) and that the organization did not value employee wellness and had included recreational facilities and activities for its employees at the workplace (2.27). Further it was unclear whether the organization appreciated the role of the outside factors on employee performance and worked towards providing support against such factors (3.12) or whether the organization sponsored family events which always motivated them to perform better at work (3.41).

5.3 Conclusions

Based on the findings of the study, the researcher has drawn several conclusions which are presented in this section following the order of the objectives of the study.

5.3.1 Influence of Quality Training Strategies and Employee Performance

The study concluded that well planned training programs enhanced employee capacity, that all training programs should be undertaken after a systematic needs analysis, that emphasis should be placed on training programs for all employees, that the training programs improved employee knowledge skills and attitudes and that there should be a continuous review of training programs and activities to meet the changing needs of the market. Similarly, organizations should offer employee training based on long term needs of the employee and that they should undertake evaluation programs to help understand the relevance of their training programs.

5.3.2 Influence of Bonus Payment Strategies and Employee Performance

It was concluded that bonus payment was based on individual employee performance and that bonus payments were performance based and did not affect annual salary increments at KRA. Further, it was concluded that the organization should ensure that the bonus payments made to the employees were proportionate to the annual

organization performance and that organization should review the bonus payments to employees against market factors. Finally, it was concluded that the organization should have a structured and effective employee reward systems and that the reward system should have an inbuilt bonus payment that enables bonus payments for employees.

5.3.3 Influence of Work Life Balance Strategies and Employee Performance

The study concluded that the organization actively participated in employee welfare activities and contributed to the success of such welfare activities. It was further concluded that for enhanced employee performance, the organization should adopt a flexible working time mechanisms that suits individual needs, that it should always pay employees on time for extra time worked above the regular working hours and that it should value employee wellness and had include recreational facilities and activities for its employees at the workplace. Further it should appreciate the role of the outside factors on employee performance and worked towards providing support against such factors and it should sponsor family events which motivate employees to perform better.

5.4 Recommendations

After drawing inferences in line with the study objectives, the researcher has proposed pertinent recommendations. The recommendations are based on the inferences drawn from the regression analysis and the conclusions drawn.

5.4.1 The study recommends that since quality training strategies are a key factor influencing employee performance, organizations should offer employee training based on long term needs of the employee and that they should undertake evaluation programs to help understand the relevance of their training programs.

5.4.2 The study recommends that since bonus payment strategies influence employee performance, organizations should have a structured and effective employee reward systems and that the reward system should have an inbuilt bonus payment that enables bonus payments for employees which would enhance employee performance.

5.4.3 The study recommends that since work life balance strategies significantly influences employee performance, the organization should appreciate the role of the outside factors on employee performance and worked towards providing support against such factors and it should sponsor family events which motivate employees to perform better.

5.5 Suggestions for Further Studies

It is suggested further research be conducted to investigate other factors which influence employee performance. Similarly, other scholars could also evaluate the both the internal and external factors that influence employee performance. Lastly, more research should be conducted to understand the comparative influence of these factors in both the public and private sector organizations in order to generalize their influences on employee performance.

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APPENDICES

APPENDIX I: LETTER OF INTRODUCTION

To Whom it May Concern

Dear Sir/Madam

I am a Master of Science in Human Resources Management student of the Jomo Kenyatta University of Agriculture and Technology at Nakuru Campus conducting a research study entitled “*Assessment of Human Resources Strategies on Employee Performance at Kenya Revenue Authority, Nakuru Branch, Kenya*”.

You have been selected to assist in providing the required information as your views are considered important to this study. I am therefore kindly requesting you to fill this questionnaire. Please note that any information given will be treated with utmost confidentiality and will only be used for the purposes of this study.

Thank you

Yours Faithfully,

Lillian Bullah

APPENDIX II: RESEARCH QUESTIONNAIRE

This questionnaire is meant to generate information that will help in the assessment of human resources strategies on employee performance. The information you provide is meant for academic purpose only. Thank you for your willingness to participate.

Section A: Background Information- tick (✓) where appropriate

1. Gender Male []
 Female []

2. Age Bracket 25 years and below []
 26 - 35 years []
 36 - 45 years []
 46 - 55 years []
 Over 55 years []

3. Highest Level of Education Primary []
 Secondary []
 Certificate []
 Diploma []
 Degree []
 Masters []
 Doctorate []

4. Work Experience with KRA 1 year and below []
 2 - 5 years []
 5 - 9 years []
 Over 10 years []

SECTION B: Training Strategies and Employee Performance

The following are statements on quality training that are likely to affect your work performance. Kindly indicate your level of agreeableness with each statement by ticking (✓) in the appropriate space.

5 – Strongly Agree; 4 - Agree; 3 - Neutral; 2 – Disagree; 1 – Strongly Disagree

		5	4	3	2	1
5.	Our organization has well planned and targeted training programs that enhance employee capacity					
6.	All training programs in our organization are undertaken after a systematic needs analysis.					
7.	The organization puts a lot of emphasis on training and development programs for all employees					
8.	The training programs in the organization has improved my knowledge skills and attitudes towards my job					
9.	Our organization offers employee training based on long term development needs of the employee					
10.	The organization undertakes an evaluation program to understand the relevance of the training					
11.	Our organization continuously reviews its training programs and activities to meet the changing needs of the market.					

SECTION C: Bonus Payment Strategies and Employee Performance

The following are statements on bonus payment that are likely to affect your performance. Kindly indicate your level of agreeableness with each statement by ticking (√) in the appropriate space.

5 – Strongly Agree; 4 - Agree; 3 - Neutral; 2 – Disagree; 1 – Strongly Disagree

		5	4	3	2	1
12.	Our organization has a structured and effective employee reward systems					
13.	The reward system has an inbuilt bonus payment that enables bonus payments for employees					
14.	Bonus payment in our organization is based on individual employee performance					
15.	Bonus payments are performance based and do not affect annual salary increments at KRA					
16.	Our organization always ensures that the bonus payments made to the employees are proportionate to the annual organization performance					
17.	The organization reviews the bonus payments to employees against market factors and thus enhancing my commitment to the organization					

SECTION D: Work-Life Balance Strategies and Employee Performance

The following are statements on Work life balance that are likely to affect your performance. Kindly indicate your level of agreeableness with each statement by ticking (√) in the appropriate spaces.

5 – Strongly Agree; 4 - Agree; 3 - Neutral; 2 – Disagree; 1 – Strongly Disagree

		5	4	3	2	1
18.	Our organization has adopted a flexible working time mechanisms that suits my individual needs					
19.	The organization always pays employees on time for extra time worked above the regular working hours					
20.	The organization appreciates the role of the outside factors on employee performance and works towards providing support against such factors					
21.	Our organization also sponsors family events which always motivate me to perform better at work					
22.	Our organization values employee wellness and has included recreational facilities and activities for its employees at the workplace					
23.	The organization actively participates in employee welfare activities and contributes to the success of such welfare activities					

SECTION E: Employee Performance

The following are statements on Employee Performance that are likely to affect your performance at KRA. Kindly indicate your level of agreeableness with each statement by ticking (✓) in the appropriate space.

5 – Strongly Agree; 4 - Agree; 3 - Neutral; 2 – Disagree; 1 – Strongly Disagree

		5	4	3	2	1
24.	Our organization’s strategies have enabled me to meet my annual work targets					
25.	The strategies have enhanced my punctuality in meeting my work deadlines					
26.	The human resource strategies have also enhanced my time management skills at work which makes me plan and perform better					
27.	Our organization’s strategies have made me develop new work initiatives that enable me achieve results faster					
28.	The strategies always enhances my work output which is seen in my individual work outcomes					
29.	The organization’s strategies have also enhanced my interaction skills which enhance my ability to perform better at work					

THANK YOU FOR YOUR COOPERATION