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Examining the Impact of Organizational Culture and Managerial Leadership Styles on Employee Performance in Public Sector Organizations: A Case Study of the Kenya Revenue Authority (KRA)

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Abstract

In recent years, the collapse of prominent corporations on the global stage has heightened the importance of advocating for effective corporate governance practices worldwide. This increased scrutiny has been particularly evident in the performance of Government Owned Entities (GOEs) in both developed and developing nations. As a result, there has been a concerted effort to enhance corporate governance within the public sector. This study, motivated by the challenges observed in GOEs, aims to investigate the impact of organizational culture and managerial leadership styles on employee performance in the context of Government Owned Entities in Kenya. Specifically, this research examines the relationship between organizational culture, leadership styles of management, and employee performance within Government Owned Entities in Kenya. The study draws on two pertinent theories in the field of corporate governance: the Agency Theory and the Stewardship Theory, to provide a comprehensive analysis of the subject matter. To conduct this investigation, an explanatory survey research design was employed. The study's target population is exemplified by the Kenya Revenue Authority (KRA), serving as a representative Government Owned Entity. The research scope is confined to the KRA, which comprises a workforce of 4,898 employees. Utilizing stratified sampling, a sample of 399 respondents was selected. Within the organization, different departments were designated as strata, with divisional heads chosen to respond to the questionnaires. Primary data was collected through self-administered questionnaires and subsequently subjected to regression analysis, with the results presented in tabular format. The findings of the multiple regression analysis revealed that corporate governance elements under investigation—specifically, organization structure and leadership style—accounted for 39.8% of the variations in employee performance within government owned entities in Kenya. The regression model established that, holding corporate governance elements constant, employee performance registered at 0.283. The study's key finding indicated that leadership styles exhibited by managers had the most substantial influence on employee performance. Nonetheless, it is crucial to note that both organization culture and leadership style were identified as critical and statistically significant factors impacting employee performance. In light of these results, the study puts forth recommendations and draws meaningful conclusions to contribute to the ongoing discourse on corporate governance in Government Owned Entities."

Keywords: Leadership Style, Organizational Structure, employee performance and Corporate Governance

Background of the study

The recent worldwide trend of economic development and growth has brought the issue of Corporate Governance to the forefront. Within this context, organizations that should be performing well are experiencing failures, often attributed to inadequate corporate governance practices. The literature, including the OECD's report in 2009, strongly supports the idea that there is a positive correlation between effective corporate governance and an organization's performance.

Employees form the foundation of any organization and are instrumental in defining its viability (Nmai & Delle, 2004). As identified by Greenwood (2007), they are a valuable asset and hold the key to engaging stakeholders effectively. The corporate governance of an organization significantly influences its employees. As noted by Lower (2009), aspects such as employee welfare, which is a facet of corporate governance, play a pivotal role in shaping an organization. Corporate governance addresses these aspects because they ultimately contribute to the organization's profitability. Yusoff (2012) also argues that factors like communication flow from senior staff to junior staff, mutual connections, and the work environment require critical attention for an organization to achieve peak performance. Employee performance is undeniably linked to the concept of good corporate governance, which is vital for an organization's overall success (Attiya & Iqbal, 2010). Researchers have consistently found a strong connection between corporate governance practices and organizational performance (Love, 2011).

Corporate governance encompasses more than just the interactions between administrators, workers, and investors; it also involves enhancing their skills and the organization's effectiveness. Lower (2009) suggests that corporate governance includes the allocation of authority, duties, and roles among administrators, investors, and staff within an organization. An internationally recognized standard of good governance is crucial in corporate governance and has garnered recognition from various organizations, including the United Nations Conference on Trade and Development (UNCTAD). Globally, State-Owned Enterprises (SOEs) have become a powerful and effective force, with notable growth recorded among the Fortune 500 companies, particularly attributed to the growth of Chinese SOEs (PWC, 2015). This increased attention on corporate governance has prompted researchers, such as Bauer, Frijns, Otten, & Tourani-Rad (2008) and Lehn, Patro, & Zhao (2007), to conduct studies in developed countries to explore the correlation between corporate governance and organizational performance.

UNCTAD's good governance division identified four core values in their meeting: predictability, accountability, transparency, and participation. Despite legislative reforms in some developing countries, challenges such as resource constraints, widespread corruption, and misuse of authority have hindered effective implementation. UNCTAD has responded by

creating a four-point value document to serve as a benchmark for good governance standards, allowing countries to assess their performance. Corporate governance, as noted by Mardiasmo (2007), has played a pivotal role in shaping organizational performance. However, despite its significance, there is a notable gap in the literature regarding the relationship between corporate governance and employee performance, a key element in the overall performance of Government Owned Entities (GOEs) in Kenya.

In Kenya, Government Owned Entities have long suffered from resource loss and financial strain, placing a burden on the public due to poor governance practices. Weak or ineffective Boards have failed to provide strategic direction, leading to an array of oversight institutions generating multiple reports and accountability mechanisms. In response, the President established a task force to reform these entities and improve their performance. One of the outcomes of this task force is the implementation of the governance code known as MWONGOZO, designed to enhance Board effectiveness, transparency, disclosure, accountability, risk management, internal controls, ethical leadership, and corporate citizenship. Kenya's adoption of MWONGOZO has positioned it as the first African country to gain membership in the OECD, emphasizing the importance of performance and excellence in governance among its entities. Despite a robust regulatory framework, corporate governance continues to weaken in Kenya (Mang'unyi, 2011), with numerous instances of corporate scandals and directors acting against the interests of shareholders (Muriithi, 2009). However, no study has thoroughly investigated these issues within Government Owned Entities.

Previous research has left a gap in understanding how structural elements, culture, alignment, leadership styles, and control systems influence employee performance. This study aims to address this gap by examining the relationship between corporate governance elements (Structure, culture, leadership styles, and control systems) and employee performance. It is anticipated that the findings will provide valuable insights to inform strategies for enhancing corporate governance practices, ultimately leading to improved employee performance within the Kenya Revenue Authority (KRA).

1. Review of existing literature

Numerous scholars have examined corporate governance from various perspectives. Some have focused on the mindset and personality of those involved in corporate governance, while others have explored it from the angle of risk control. La Porta et al. (2000), for instance, contend that corporate governance is perceived by external stakeholders as a means of safeguarding themselves against insider appropriation, which often involves managers and controlling shareholders. Such insider expropriation can take various forms, including the misappropriation of profits, selling company assets below market value through their influence, diverting opportunities that could benefit the organization, practicing nepotism in

hiring, or inflating managers' salaries. Another perspective on corporate governance is provided by Mohd, Sulaiman, and Bidin (2002), who describe it as a way to manage and steer an organization. While corporate governance has often been associated with the roles of the board, its scope extends beyond this and encompasses other stakeholders within the organization. This broader scope encompasses not only company owners but also those with vested interests in the organization, such as debtors, creditors, regulators, and analysts (Tricker, 1994). In essence, corporate governance is a multifaceted concept that has raised concerns due to its wide-ranging implications. It can be succinctly defined as the manner in which an organization is managed, directed, and led, encompassing the management of its assets and resources. Moreover, it aims to achieve organizational objectives and fulfill the mission of the organization, all while satisfying the interests of shareholders. This comprehensive definition underscores the significance of corporate governance in shaping the direction and performance of organizations.

1.1 Leadership style of managers and employee performance

Effective leadership is a cornerstone of organizational success, with various situations necessitating specific leadership styles. Leadership's ability to motivate, guide, and empower employees profoundly impacts their performance. Zeffane's (1994) study in Australia, spanning both private and public sectors, established a link between an organization's management style, its structure, and standardization, and employee commitment. Private organizations exhibited stronger employee commitment, while discrepancies in management style perceptions emerged between private and public sectors.

Leadership holds the potential to amplify human resources' capabilities in achieving organizational success. Employees thrive when leaders provide support and appreciation, fostering motivation to pursue organizational objectives. Effective leadership is indispensable due to employees' pivotal role (Qader and Moosa, 2011). Fostering employee inspiration is crucial for wholehearted investment in an organization's mission, a feat achieved through effective leadership (Maritz, 1995; Wall, Solum & Sobol, 1992). Fiedler and House (1988) argue that effective leadership is pivotal for organizational effectiveness; failure in leadership can lead to significant organizational failure. The quality of leadership directly influences employee effectiveness. In a South African study by Swanepoel, Erasmus, Van Wyk, and Schenk (2000), outstanding leaders were perceived as capable and direct, while participative leaders were viewed as forward-thinkers with a vision for enhancing organizational performance.

Cummings and Schwab (1973) assert that leadership significantly influences employee performance. Effective leaders comprehend employee motivations and leverage their strengths and weaknesses to shape organizational actions, relationships, and decision-making. Jones and George (2000) suggest that leaders' effectiveness is measured by their impact on

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subordinates in achieving organizational performance goals. Dimma (1989) emphasizes leadership as the most critical factor determining organizational success, ultimately influencing global performance and competitive advantage.

Studies by Avolio and Bass (1997) and Ristow et al. (1999) found a positive correlation between transformative leadership and employee performance, directly impacting overall organizational performance. Additionally, evidence from various sectors, including South African retail, manufacturing, and armed forces in the United States, Canada, and Germany, highlights the limited impact of transactional leaders compared to the substantial, positive influence of transformational leaders (Brand et al., 2000). Ristow et al. (1999) reinforced this notion, illustrating the positive correlation between specific leadership styles and organizational effectiveness in South African cricket administration.

1.2 Organizational culture and employee performance

Organizational culture is of significant importance and plays a crucial role in fostering happiness and well-being within an organization (Kane-Urrabazo, 2006). The attitudes and behaviors of employees towards their work can be strongly influenced by the clear expression of the organization's vision and by establishing effective feedback channels. Achieving the mission and vision of the organization hinges on the establishment of an environment of teamwork, collaboration, and open communication between leaders and subordinates. Such an environment not only enhances job satisfaction among subordinates but also motivates them to work collectively towards the organization's goals.

Numerous studies (Cameron and Quinn, 1999; Denison and Mishra, 1995; Kotter and Heskett, 1992) have consistently demonstrated that organizations with well-established and robust cultures, characterized by strong values, beliefs, and behaviors, tend to perform better. However, it's important to note that culture's influence on performance is contingent on its ability to adapt to the dynamic conditions that affect the organization. As Lewis (1998), Lim (1995), Ouchi (1981), and Pascale and Athos (1981) have indicated, a shared culture alone is insufficient for it to be effective; the culture's attributes must be unique and not easily imitated.

Research conducted by Calori & Sarnin (1991) and Kotter & Heskett (1992) has provided significant support for the correlation between culture and performance. Furthermore, studies by Denison and Mishra (1995) and Kotter and Heskett (1992) have enriched the field of culture and performance studies, treating contemporary management culture as a variable with specific research purposes in mind. According to Alas, Kraus, and Niglas (2009), an organization's culture is one of the crucial determinants influencing its efficiency and performance. Scholz (1987) argues that in the modern world, organizations cannot achieve their mission and vision if they disregard the advantages offered by their culture. Culture becomes the driving force that guides the organization toward its objectives once the

organization has defined its strategy (Case, 1996). Thus, the culture of an organization essentially defines its overall performance. Ndigwa (2012) supports this notion by stating that a weak organizational culture can negatively impact the implementation of a strategy, regardless of how well the strategy is formulated.

1.3 Employee performance

Performance, in most cases, is associated with efficiency and effectiveness, as noted by Neely, Gregory, and Platts (1995). Typically, employees are expected to show gradual improvement over time (Temple, 2002). While the concept of performance can take on different meanings depending on the context, it often relates to a measurement over time that leads to future outcomes (Corvellec, 1995). Hellriegel, Jackson, Slocum, Staude, Amos, Klopper, Louw, and Osthuizen (2004) argue that performance management is a vital component of Human Resource Management (HRM) and development plans. They posit that it is a gradual process through which individual employees enhance their skills and contributions to the organization's objectives, often with the support of the employer. Noe, Hollenbeck, Gerhart, and Wright (1997) emphasize that performance management serves as a means for organizational administrators to ensure consistency in employees' activities and outputs in alignment with the organization's goals.

Boxall (2003) contends that intangible assets like culture, skills, competence, motivation, and social interactions between individuals and teams are increasingly recognized as sources of strength for improving performance. This is particularly evident in organizations that effectively integrate people and processes. Consequently, it becomes the organization's responsibility to establish mechanisms that maximize employees' potential within the organization.

2. Objective of study

This study has the following specific objectives-

i. To investigate the effect of organizational culture on employee performance in Kenya revenue authority.
ii. To examine the effect of leadership style of managers on employee performance in Kenya revenue authority.

3. Hypothesis of the study

Hypothesis 1**:** There is no significant relationship between organizational culture and employee performance in Kenya revenue authority.

Rejection of the null hypothesis point towards a statistically significant relationship between organizational culture and employee performance in Kenya revenue authority

Hypothesis 2: There is no significant association between leadership style of managers and employee performance in Kenya revenue authority.

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Rejection of the null hypothesis indicates a statistically significant association between leadership style of managers and employee performance in Kenya revenue authority

4. Database and methodology of the study

The study employed an explanatory survey research design, which is well-suited for causal studies aimed at explaining cause-effect relationships and understanding how people react to specific phenomena (Cathrine and Gullian, 1994). Barbara and Robert (1991) further emphasize that explanatory survey design is particularly useful for elucidating hypothesized relationships and permits the application of inferential statistics to explore relationships between dependent and independent variables. Consequently, this research design was selected to investigate the relationships between the variables under study.

Kothari (2014) defines a population as a comprehensive collection of objects that share similar observable characteristics and adhere to specific criteria. Similarly, Kasomo (2016) characterizes population as a grouping of entities with shared characteristics. In this study, the target population comprised all Government Owned Entities in Kenya as defined by the State Corporations Act, totaling 187 entities.

To facilitate data collection, a stratified sampling technique was employed. Kombo and Tromp (2006) describe stratified random sampling as the process of categorizing a population into homogeneous subgroups and then selecting a random sample from each subgroup. The study implemented proportionate sampling, which involves dividing the population into homogeneous subgroups and subsequently taking a simple random sample from each subgroup (Kombo and Tromp, 2006). The study organized the population into strata based on departmental divisions, with the heads of these divisions selected to respond to the questionnaires. This approach offers several advantages, including efficient data checking and greater operational ease compared to random sampling (Daniel, 2006).

In order to have a sample size that is more representative and reduce standard errors, a simple technique formulated by Yamane (1967) was adopted to determine the sample size for the study. That is: $n = \frac{N}{1+N(e^2)}$

Where "n" is the sample size to be determined; "N" is the target population; "e" is the acceptable sample error (5%). KRA has permanent staff strength (N) of 4,898. Therefore, the representative sample size for this study was calculated as follows:

Sample size $n = \frac{4,898}{1+4,898(0.05^2)}$

$$n = 399$$

The study made use of standardized self-administered questionnaires to gather relevant data based on the set objectives. A questionnaire is a collection of questions to which research subjects are expected to respond to. Questionnaires were used because of their ability to be

administered in a large group of respondents and be able to collect information faster and within a short span of time (Mugenda & Mugenda, 2013). The objectives in the study were transformed in to questions that provided answers in the questionnaire. Each objective culminated into a series of questions within the questionnaire and therefore guided the respondents in answering them. Questionnaires were chosen for their ability to collect data from a large number of respondents within a short time.

Qualitative data was analyzed using descriptive, cross tabulation and referential statistics. It was then organized according to the study objectives and categorized after scrutiny of the content. The analyzed data was generated through tables, graphs and percentages. Findings were given leading to discussions, recommendations and finally suggestions. The following analytical model was used in analyzing the relationship between the dependent and independent variables: $\mathbf{Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \varepsilon}$

Where:

y = Employee Performance (EP)

x_1= Organizational Culture (OC)

x_2= Leadership Style (LS)

ε= Error term

β_0= Beta coefficient (the value of E_P when all x_i values are zero)

β_i= Beta coefficient of the $x_i$variable. $\boldsymbol{i}$ =1, 2 and 3

5. Major findings of the study

In this section, the study explores the major findings, shedding light on the key insights and discoveries that have emerged from the comprehensive research and analysis.

5.1 Testing of Regression Model Assumptions

Normality Test: The study employed the Kolmogorov-Smirnov (K-S) test to assess the normality of the sample data and determine if it was drawn from a normally distributed population. The choice of the Kolmogorov-Smirnov test was driven by its suitability for comparing the cumulative distributions of two data sets, namely the dependent and independent variables (Mugenda and Mugenda, 2010). The K-S statistic provides a relative measure of normality: as the value moves further from zero, it indicates a departure from a normal distribution. According to Mugenda and Mugenda (2013), in the Kolmogorov-Smirnov test, a distribution is considered normal when the Skewness and Kurtosis statistics are close to zero, and the significance value is greater than 0.5. The study's results revealed that all variables, including Employee performance, organizational culture, leadership style, organization structure, and alignment, had a Kolmogorov-Smirnov Sig. value of 0.00, confirming that the data exhibited a normal distribution.

Collinearity Diagnostics: To assess multicollinearity, the study examined tolerance and the Variance Inflation Factor (VIF). Tolerance serves as a measure of collinearity and is reported

by statistical programs like SPSS. A low tolerance value suggests that the variable in question closely approximates a linear combination of the independent variables already present in the equation, making it unsuitable for inclusion in the regression equation. In line with Cooper and Schindler's (2010) recommendation, a tolerance value greater than 3.0 warrants further investigation. The study's results indicated a Variance Inflation Factor (VIF) of less than 3.0 for all variables under consideration, indicating no significant issues with multicollinearity among the variables studied.

Linearity Test: The linearity test was conducted to assess the strength of relationships among the variables and identify any deviations from linearity that could impact correlations. Linearity was evaluated using Pearson's product-moment correlation coefficient, which measures the linear relationship between two variables (Mugenda & Mugenda, 2013). A strong or high correlation indicates a robust relationship between variables, while a weak or low correlation suggests limited association. The correlation coefficient can range from -1.00 (perfect negative correlation) to +1.00 (perfect positive correlation), with 0.00 indicating no relationship between variables (Mugenda & Mugenda, 2013). In this study, Pearson's correlation was employed to assess the relationships between research variables and gauge the degree of linear association. The coefficient ranges from +1 to -1, where +1 represents a perfect positive linear relationship and -1 indicates a perfect negative linear relationship.

Summary: In this section, the study conducted several tests to assess the assumptions of the regression model. The normality test, using the Kolmogorov-Smirnov test, confirmed that all variables exhibited a normal distribution. Collinearity diagnostics, including tolerance and VIF, revealed no significant issues with multicollinearity among the variables. Additionally, the linearity test, conducted through Pearson's correlation coefficient, allowed the assessment of linear relationships between research variables. These tests ensure the robustness and reliability of the regression model used in the study.

Multiple regression analysis was then computed considering all the assumptions of normality, linearity and collinearity diagnostics were fulfilled. To be exact, multiple regression analysis was computed to assess the combined effect of corporate governance investigated on employee performance.

Table 1; Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.631[a]	.398	.395	.35153	.398	101.998	2	308	.000

a. Predictors: (Constant), Leadership Styles and Organization Culture

It is clear from the findings that, the two elements of corporate governance discussed that is;

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Organization Culture and Leadership Style, explain about 39.8% of employee performance in the institution, as represented by the R Square (R2).

Table 2: Analysis of Variance (ANOVA)

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	25.209	2	12.604	101.998	.000[b]
1	Residual	38.061	308	.124		
	Total	63.270	310			

a. Dependent Variable: Employee Performance
b. Predictors: (Constant), Leadership Style and Organization Culture

In an attempt to test the significant of the model, the study used ANOVA. From Table 2, the P-value is 0000b which is less than 0.05 thus the model is statistically significance in predicting the Independent variables influence on employee performance. The F critical at 5% level of significance is 2.19. Since F calculated (Value =101.998) is greater than the F critical, this shows that the overall model is significant. The coefficients of the multiple regression models are presented in the table 3

Table 3: Regression Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	1.283	.205		6.247	.000
1	Organization Culture	.339	.046	.348	7.402	.000
	Leadership Style	.385	.043	.421	8.945	.000

a. Dependent Variable: Employee Performance

The regression model has established that taking the two corporate governance elements investigated that is; Organization Culture and Leadership Style at constant zero, employee performance is at 0.283. From the study findings, the researcher established that, leadership style of managers had the greatest influence on employee performance at 38.5% followed by Organization culture at 33.9%. Additionally, it was established that the two discussed elements of corporate governance that is; Organization Culture and Leadership Style were significant and critical as their P-values were less than 0.05 at 5%, the t statistics helps in determining the relative importance of each variable in the model. As a guide regarding useful predictors, the research determines the t values well below -0.05 or above +0.05. From the study results; the resultant model was;

$$Y = 1.283 + 0.339X1 + 0.385X2 + \varepsilon$$

6. Conclusions

This study aimed to analyze the influence of organizational culture and leadership style of managers on employee performance among Government Owned Entities in Kenya, focusing on the Kenya Revenue Authority. The multiple regression analysis results revealed that variations in corporate governance elements, specifically organizational culture and leadership style, account for 39.8% of the variations in employee performance among government-owned entities in Kenya.

The first objective aimed to determine the impact of organizational culture on employee performance among government-owned entities. The multiple regression analysis results demonstrated a significant relationship between organizational culture and employee performance among government-owned entities in Kenya, with a p-value of 0.000. Furthermore, the study findings indicated that organizational culture is consistently a significant factor influencing employee performance, as indicated by $\beta1= 0.339$ and $p = 0.000$. The results also indicated a positive relationship, implying that improving and implementing organizational culture practices can lead to enhanced employee performance among government-owned entities in Kenya.

Regarding the first hypothesis, which stated that there is no significant relationship between organizational culture and employee performance in Kenya Revenue Authority, the study's findings led to the rejection of this hypothesis. The rejection of the null hypothesis suggests a statistically significant relationship between organizational culture and employee performance in Kenya Revenue Authority.

The second objective explored whether leadership styles affect employee performance among Government Owned Entities in Kenya. The study results revealed that leadership styles, as an element of corporate governance, significantly impact employee performance among Government Owned Entities in Kenya, with $\beta2= 0.385$ and $p = 0.000$. Leadership styles were found to be the most influential variable in the model. The results also showed a positive relationship, indicating that more suitable and accommodating leadership styles can lead to improved employee performance among government-owned entities in Kenya.

As for Hypothesis 2, which posited that there is no significant association between the leadership style of managers and employee performance in Kenya Revenue Authority, the study's findings led to the rejection of this hypothesis. Rejection of the null hypothesis points to a statistically significant association between the leadership style of managers and employee performance in Kenya Revenue Authority.

7. Recommendations

Grounded on the above findings, the study makes the following recommendations;

Foster a Positive Organizational Culture: Government Owned Entities should actively promote a positive organizational culture that emphasizes values, beliefs, and behaviors

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conducive to employee performance. Encourage open communication, transparency, and collaboration within the organization to enhance the cultural environment.

Leadership Development and Training: Invest in leadership development programs for managers and supervisors to equip them with the skills necessary to inspire and lead teams effectively. Provide training on adaptive leadership styles that can accommodate diverse employee needs and preferences.

Performance Feedback and Recognition: Establish regular performance feedback mechanisms to provide employees with constructive assessments of their work. Implement recognition and rewards systems that acknowledge and appreciate outstanding employee contributions.

Alignment of Leadership with Organizational Goals: Ensure that leadership styles align with the strategic objectives and values of the organization. Periodically assess leadership practices to ensure they remain consistent with the evolving needs of the entity.

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