

Organizational Culture and Change Management in Kenyan Parastatals. A Case of Kenya Revenue Authority

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ABSTRACT

This study examined the relationship between organisational culture and change management in Kenyan parastatals, with specific focus on the Kenya Revenue Authority (KRA). The study sought to determine how organisational adaptability, mission alignment, bureaucratic norms, and the alignment of organisational culture with change management strategies influence the implementation of change initiatives and overall organisational performance. The research was guided by Schein's Organisational Culture Model, Denison's Organisational Culture Theory, Kotter's 8-Step Change Model, and the Burke-Litwin Model of Organisational Change. A positivist research philosophy and descriptive research design were adopted to generate objective and quantifiable findings. The target population consisted of 357 employees stationed at KRA Times Tower, drawn from various departments. Using stratified random sampling and Yamane's formula, a sample size of 188 respondents was selected. Data were collected using structured questionnaires based on a five-point Likert scale. Validity was tested using the Content Validity Index (CVI), while reliability was assessed using Cronbach's alpha with acceptable values above 0.7. Data analysis involved descriptive statistics, correlation analysis, and multiple regression analysis using SPSS. The findings revealed that organisational adaptability, mission alignment, and cultural alignment positively influenced change management, while bureaucratic rigidity negatively affected implementation. The study concluded that flexible structures, clear organisational purpose, and supportive culture improve employee engagement, reduce resistance to change, and enhance institutional performance. It recommends promoting adaptability, reducing excessive bureaucracy, strengthening mission clarity, and fostering a collaborative culture to support sustainable organisational change in Kenyan parastatals.

Key words: Organisational Culture, Change Management, Organisational Adaptability, Mission Alignment, Bureaucratic Norms

INTRODUCTION

Background of the Study

The study examines the relationship between organisational culture and change management in Kenyan parastatals, with specific focus on the Kenya Revenue Authority (KRA). Change is a constant feature in organisations, and its effective management determines whether reforms succeed or fail. Change management involves guiding individuals, teams, and institutions through transitions in systems, structures, and processes to achieve desired outcomes (Hiatt, 2006; Phillips, 2022). In public institutions and state-owned enterprises, change is often driven by policy reforms, technological advancements, regulatory demands, and stakeholder expectations (Kotter, 2014; Cameron & Green, 2021). Poorly managed change often results in employee resistance, project delays, resource wastage, and failure to achieve intended goals (Bagga, 2023; Hagl, 2024).

Parastatals are particularly vulnerable because they operate under rigid bureaucratic systems, political oversight, and strong public accountability (Ferede et al., 2024).

Organisational culture plays a critical role in determining the success of change initiatives. It refers to the shared values, beliefs, assumptions, and norms that shape employee behaviour and responses to reform (Schein, 2017; Denison & Mishra, 2022). Studies by Bagga (2023), Hagl (2024), and Smollan (2024) show that many reforms fail because organisations implement change strategies without considering cultural readiness. When organisational values are not aligned with reform objectives, institutions often achieve only short-term gains without long-term sustainability (Phillips, 2022). Dextras-Gauthier et al. (2023) found that leadership alone cannot guarantee successful transformation if organisational culture does not support change. Similarly, Tahiraj and Krek (2022) established that cultural audits and participatory approaches reduce resistance and improve implementation outcomes.

Effective change management therefore requires more than formal procedures and policies; it requires cultural alignment. Organisations with cultures that promote communication, teamwork, innovation, learning, and flexibility implement reforms more successfully (Smollan, 2024; Cameron & Quinn, 2011). In contrast, rigid, hierarchical, and bureaucratic cultures often slow transformation and increase resistance (Weber, 1947; Mikušová, 2023). Smollan (2024) found that organisations promoting psychological safety and collaboration achieve better transformation outcomes. Phillips (2022) also showed that when culture aligns with change strategy, employee engagement increases and reforms become more sustainable. In public institutions where formal systems dominate, culture becomes even more important in shaping change outcomes.

Globally, the importance of culture in organisational transformation is widely recognised. Bagga (2023) established that culture fully mediates the relationship between change initiatives and organisational outcomes. Hagl (2024) found that phased implementation, pilot studies, and cultural diagnostics significantly reduce project failure. Smollan (2024) reported that organisations with adaptive cultures characterised by trust, openness, and shared values experience smoother change adoption, while those ignoring culture often face superficial compliance rather than genuine transformation. Burnes and Cooke (2013) similarly observed that aligning organisational values with strategic objectives improves change sustainability and employee commitment.

Across Africa, similar patterns are evident in public institutions and parastatals. Ferede, Endawoke, and Tessema (2024) found that leadership style, institutional norms, and organisational culture jointly determine whether reforms succeed. Abawari, Debela, and Abegaz (2024) established that change management improves service delivery mainly through organisational culture. Adeyemi and Balogun (2020) found that public organisations with strong communication systems and employee participation achieved smoother implementation of reforms. Without addressing cultural barriers, many African public institutions experience delays, partial implementation, or total failure of reforms.

In Kenya, organisational culture has increasingly been recognised as a major determinant of successful reform in parastatals. Okwata, Wasike, and Andemariam (2022) found that aligning culture with strategic goals improved adaptability and operational performance. Chepkoech (2021) observed that many strategic change programmes fail because management focuses on systems and structures while neglecting cultural integration. Lerai (2023) highlighted employee involvement and coherent communication as key cultural drivers of reform success, while Kahiga (2024) showed that reforms are more sustainable when organisations prioritise cultural readiness and employee support.

The Kenya Revenue Authority provides an important context for examining this relationship. Established in 1995 under an Act of Parliament, KRA is responsible for collecting government revenue and supporting national development (Kenya Revenue Authority, 2024). It operates under the National Treasury and manages domestic taxes, customs, border control, investigations, and enforcement. Over time, KRA has introduced major reforms, including digital systems such as iTax and the Electronic Tax Invoice Management System (eTIMS), which have improved efficiency, transparency, and service delivery. These reforms required major organisational adjustments, making KRA a suitable case for studying culture and change management.

Studies on KRA show that organisational culture has significantly supported these reforms. Munyirwa (2023) found that KRA's strategic agility depends on fostering a learning culture that promotes innovation and adaptability. Oyier (2016) reported that employee involvement, leadership support, and effective communication improved the success of change initiatives within KRA. Kamau (2014) also established that structured change initiatives and inclusive decision-making strengthened employee cooperation and improved institutional performance.

Despite these insights, limited empirical research examines the specific cultural mechanisms shaping change management outcomes in Kenyan parastatals. Most studies focus on leadership, communication, or performance without clearly analysing how adaptability, mission alignment, bureaucratic norms, and cultural alignment affect different stages of change implementation. This creates theoretical and contextual gaps. Therefore, this study seeks to examine how organisational culture influences change management at KRA and identify the specific cultural factors that enhance or hinder successful reform in Kenyan parastatals.

Statement of the Problem

Organisational culture plays a major role in determining the success or failure of change management initiatives, particularly in public institutions and parastatals such as the Kenya Revenue Authority (KRA). Globally, studies indicate that between 60% and 70% of organisational change initiatives fail to achieve their intended outcomes due to employee resistance, weak leadership, and poor alignment between organisational culture and strategic goals (WalkMe, 2024; Mooncamp, 2025). Research by Prosci (2024) further revealed that only 34% of large-scale change programmes succeed, mainly because leaders underestimate the influence of cultural factors on employee adaptability and acceptance of reform.

In Africa, similar challenges are evident in public institutions. Ferede, Endawoke, and Tessema (2024) found that strong organisational culture and leadership alignment significantly improved the success of reforms in Ethiopian public organisations, explaining 47% of the variation in change outcomes. Likewise, Maseko and Botha (2023) reported that cultural cohesion in South African state corporations increased employee engagement by 41% during transformation processes. In Kenya, Okwata, Wasike, and Andemariam (2022) found that only 40.5% of employees believed management effectively aligns organisational culture with strategy, while only 35.9% confirmed that leadership supports flexibility during reform. These findings show that cultural misalignment remains a major barrier to successful institutional transformation.

Ideally, effective change management should integrate organisational values, employee participation, and transparent leadership throughout the reform process. Studies by Tahiraj and Krek (2022) showed that participatory culture assessments improved adoption of reforms and reduced resistance in public institutions. Smollan (2024) also found that organisations promoting trust, learning, and psychological safety achieved up to 30% higher success rates in change initiatives. In Kenya, Munyirwa (2023) reported that a learning-oriented culture and employee involvement improved adaptability and performance at KRA.

Despite these findings, limited empirical studies have examined the specific cultural mechanisms influencing change management in Kenyan parastatals. Most studies focus on leadership and communication without clearly analysing how adaptability, mission alignment, bureaucratic norms, and cultural alignment affect different stages of reform implementation. This gap limits both theory and practice. Therefore, this study seeks to examine how organisational culture influences change management at KRA and identify the specific cultural factors that enhance or hinder successful organisational transformation.

Objective of the Study

The study was guided by four objectives:

- i). To investigate the effect of adaptability on the implementation of change initiatives at Kenya Revenue Authority.
- ii). To determine the influence of mission alignment to performance during change management processes at Kenya Revenue Authority.

- iii). To analyse the effect of bureaucratic norms and traditions on resistance to organisational change at Kenya Revenue Authority.
- iv). To examine the effect of aligning organisational culture with change management strategies at Kenya Revenue Authority.

Research Questions

The study sought to answer the following research questions:

- i). What is the effect of adaptability on the implementation of change initiatives at Kenya Revenue Authority?
- ii). What is the influence of mission alignment on performance during change management processes at Kenya Revenue Authority?
- iii). What is the effect of bureaucratic norms and traditions on resistance to organisational change at Kenya Revenue Authority?
- iv). What is the effect of aligning organisational culture with change management strategies on change implementation at Kenya Revenue Authority?

REVIEW OF LITERATURE

The study is anchored on four key theories that explain the relationship between organisational culture and change management: Schein's Organisational Culture Model, Denison's Organisational Culture Theory, Kotter's 8-Step Change Model, and the Burke–Litwin Model of Organisational Change. These theories provide a strong foundation for understanding how organisational culture influences successful reform implementation at the Kenya Revenue Authority (KRA) and other Kenyan parastatals (Schein, 2017; Denison & Mishra, 2022; Kotter, 2014; Burke, 2018).

Schein's Organisational Culture Model explains culture through three levels: artefacts, espoused values, and underlying assumptions (Schein, 2017; Hatch, 2018). The theory argues that successful organisational change requires transformation of deeply held beliefs and assumptions rather than only visible practices. Leadership plays a central role in shaping, maintaining, and transforming organisational culture (Alvesson, 2021). This theory is relevant because it helps explain how internal values, employee perceptions, and shared assumptions influence adaptability and acceptance of change within organisations (Ogbonna & Harris, 2022).

Denison's Organisational Culture Theory focuses on four dimensions of culture: involvement, consistency, adaptability, and mission (Denison, 1990; Denison & Mishra, 2022). The theory links these dimensions directly to organisational performance and effectiveness by emphasizing the balance between internal integration and external adaptability. It is particularly relevant because adaptability and mission alignment are key variables under investigation in this study. The theory explains how shared values, strategic clarity, and employee participation improve change outcomes and institutional performance (Hartnell & Kinicki, 2021; Alvesson, 2021).

Kotter's 8-Step Change Model provides a practical framework for implementing organisational transformation. The model outlines eight stages: creating urgency, building a guiding coalition, developing a vision, communicating the vision, empowering employees, generating short-term wins, consolidating gains, and anchoring change within organisational culture (Kotter, 1996; Kotter, 2014). The theory emphasizes leadership, communication, and employee commitment as essential for sustainable change. It supports this study by explaining the procedural side of managing reform and embedding new values into organisational culture (Burnes, 2022; Cameron & Green, 2021).

The Burke–Litwin Model explains how organisational performance is shaped by the interaction of internal and external factors such as leadership, structure, systems, motivation, work climate, and culture (Burke & Litwin, 1992; Burke, 2018). The model distinguishes between transformational factors, such as leadership and culture,

and transactional factors, such as policies and systems, which sustain daily operations. It is relevant because it helps analyse how organisational culture, leadership, and external policy pressures interact to influence change outcomes in public institutions (By, 2022; Cummings & Worley, 2023).

Together, these four theories provide a comprehensive framework for examining how adaptability, mission alignment, bureaucratic norms, and cultural alignment influence change management at KRA and other Kenyan parastatals. They collectively explain both the cultural and procedural dimensions of organisational transformation and support the study’s objective of identifying the factors that enhance successful reform implementation (Schein, 2017; Kotter, 2014; Burke, 2018).

The conceptual framework shows that organisational culture influences change management effectiveness through adaptability, mission alignment, bureaucratic norms, and cultural alignment with change strategies. Supportive and flexible cultures enhance employee engagement and successful reform implementation, while rigid bureaucratic cultures increase resistance and hinder organisational transformation and performance.

The empirical review shows that organisational culture significantly influences change management across global, African, and Kenyan contexts. Studies indicate that adaptability improves flexibility, reduces employee resistance, and enhances implementation of change initiatives (Smith & Lewis, 2021; Kamau, 2021). Mission alignment strengthens employee commitment, goal clarity, and strategic consistency during reform processes (Brown & Green, 2021; Wambui & Ochieng, 2022). Bureaucratic norms, especially rigid procedures and hierarchical structures, often slow decision-making and increase resistance to change (Rasul & Rogger, 2013; Obudo & Wario, 2015). Cultural alignment with change strategies improves employee engagement and reform sustainability (Burnes & Cooke, 2013; Mutiso & Njoroge, 2021). However, most studies focus on single variables, creating gaps in understanding their combined influence in Kenyan parastatals.

Conceptual Framework

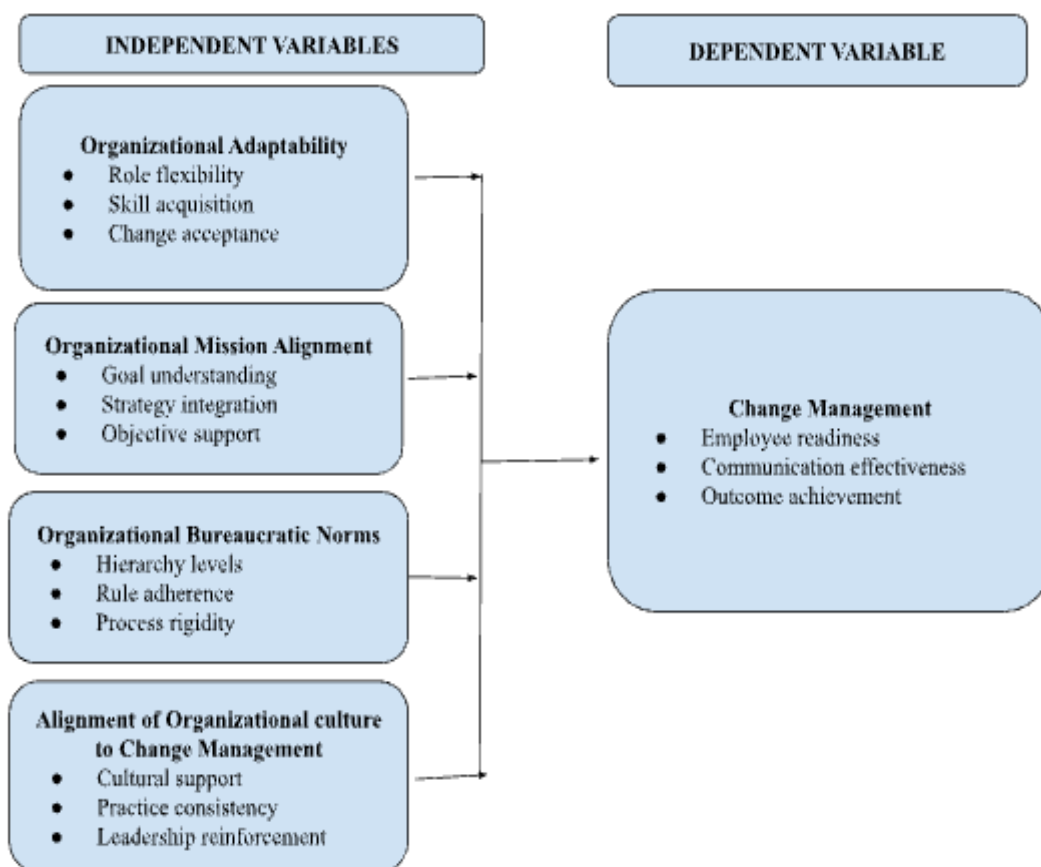


Figure 2.1: Conceptual Framework

MATERIALS AND METHODS

Research Design

The study adopted a positivist research philosophy and a descriptive research design to examine the relationship between organisational culture and change management at the Kenya Revenue Authority. A cross-sectional approach was used to collect quantitative data at one point in time, ensuring objective, measurable, and comparable findings (Saunders et al., 2022; Kothari, 2022).

Target Population and Sampling Technique

The target population consisted of 357 employees of the Kenya Revenue Authority stationed at Times Tower, including management, supervisory, and operational staff across departments such as Human Resource Management, Finance, Customs, Domestic Taxes, ICT, and Customer Service. This ensured diverse perspectives on organisational culture and change management (Kothari, 2022). Stratified random sampling was used to guarantee proportional representation of all employee categories based on department, job level, and years of service. The sample size was determined using Yamane's (1967) formula, resulting in 189 respondents. Respondents were randomly selected within each stratum to reduce bias, improve reliability, and enhance the generalisability of findings to the wider KRA staff population (Kothari & Garg, 2022).

Instrumentation and Data Collection Procedure

Primary data were collected using a structured questionnaire divided into six sections covering demographic details, adaptability, mission alignment, bureaucratic norms, cultural alignment, and change management outcomes. A five-point Likert scale ranging from Strongly Disagree to Strongly Agree was used to measure responses. The instrument ensured consistency, clarity, and ease of analysis (Creswell & Creswell, 2018; Bryman & Bell, 2019). Data collection employed the drop-and-pick-later method, where questionnaires were distributed and collected after a specified period. Before data collection, permission was obtained from the university, NACOSTI, and KRA. Respondents were assured of confidentiality, anonymity, and voluntary participation to enhance honest responses (Kothari & Garg, 2021).

Data analysis

Data analysis involved both descriptive and inferential statistical techniques using Statistical Package for Social Sciences (SPSS) version 28. Data were first coded, cleaned, and entered into the system for analysis. Descriptive statistics such as frequencies, percentages, means, and standard deviations were used to summarise demographic characteristics and respondents' perceptions of organisational culture and change management variables (Kothari, 2022). Tables and charts were used to enhance clarity and presentation of findings. Inferential statistics were then applied to determine the strength and direction of relationships among variables. Pearson's correlation coefficient was used to examine the relationship between organisational culture dimensions such as adaptability, mission alignment, bureaucratic norms, and change management outcomes. Multiple regression analysis was conducted to assess the effect of independent variables on organisational performance and determine the predictive power of each variable (Sekaran & Bougie, 2021). Validity of the instrument was tested using the Content Validity Index (CVI), while reliability was assessed using Cronbach's alpha, with values of 0.70 and above considered acceptable for consistency and dependability (Gliem & Gliem, 2003; Sekaran & Bougie, 2021).

Ethical Considerations

Ethical approval for the study was obtained from the Ethics Review Committee of Taita Taveta University. Participation was purely voluntary, and all respondents provided informed consent before taking part in the research. To maintain anonymity, unique identification codes were assigned to participants instead of using personal identifiers, and all collected data were securely stored with limited access. Furthermore, enumerators upheld professionalism, confidentiality, and respect in their engagement with respondents throughout the data collection process.

RESULTS

A total of 189 questionnaires were issued to respondents, with 148 filled and returned. The returned questionnaires formed a response rate of 78.5% as shown in Table 1.

Table 1: Response Rate

Questionnaire	Frequency	Percent
Returned	148	78.5
Non returned	41	21.5
Total	189	100.0

Demographic Information Analysis

Table 2: Demographic Data

Demographic Variable	Category	Frequency	Percentage (%)
Gender	Male	92	62.2
	Female	56	37.8
Age	20–29 Years	28	18.9
	30–39 Years	52	35.1
	40–49 Years	46	31.1
	50+ years	22	14.9
Education Level	Diploma	22	14.9
	Bachelor's Degree	78	52.7
	Master's Degree	44	29.7
	PhD	4	2.7
Years of service	0–5 Years	32	21.6
	6–10 Years	48	32.4
	11–15 Years	34	23.0
	16–20 Years	20	13.5
	Over 21 Years	14	9.5
Total		148	100.0

Key Findings

Results on descriptive statistics showed that organisational culture significantly influences change management at the Kenya Revenue Authority (KRA). Organisational adaptability recorded a high overall mean of 4.00, indicating that employees generally agreed that KRA responds quickly to new policies, supports staff during transitions, and encourages innovation. Most respondents agreed that the organisation adapts effectively to policy and procedural changes, reflecting a flexible work environment that supports reform implementation. Mission alignment, with a mean of 4.12 also showed strong positive perceptions, with employees indicating that they clearly understood organisational goals and how their roles contributed to achieving them. This improved employee commitment, participation, and acceptance of change initiatives. Bureaucratic norms with a mean of 3.71, however, presented mixed findings. While formal procedures supported accountability and order, excessive bureaucracy, rigid rules, and hierarchical decision-making were perceived to slow implementation and increase resistance to change.

Cultural alignment with change strategies also recorded positive responses with a mean of 4.04, showing that employees believed leadership supported change initiatives and involved staff in implementation processes. Respondents agreed that when organisational values were aligned with reform strategies, change adoption became smoother and more sustainable. Similarly, change management outcomes reflected positive results (mean of 4.07), with employees reporting improved engagement, reduced resistance, and better organisational performance after reforms. Overall, the descriptive findings indicate that adaptability, mission clarity, and cultural alignment positively support change management, while bureaucratic rigidity negatively affects implementation. These results suggest that KRA performs better when it promotes flexibility, collaboration, and employee involvement while reducing unnecessary bureaucratic barriers to organisational transformation

Table 3: Organisational Adaptability results

Statement on Organisational Adaptability	SD	D	N	A	SA	Mean
The organisation quickly adapts to new policies and procedures	2.7	5.4	12.2	52.7	27	4.12
Staff are flexible when changes occur in work processes	3.4	6.8	13.5	47.3	29.1	4.05
The organisation encourages innovative solutions to challenges	4.1	8.1	16.9	43.9	27	3.98
Employees are supported during times of transition and change	3.4	6.8	13.5	45.9	30.4	4.01
Management responds promptly to emerging issues	4.1	8.1	16.9	43.9	27	3.95
Change initiatives are implemented with minimal disruption	4.7	10.1	18.9	40.5	25.7	3.89
AVERAGE	3.7	7.6	15.3	45.7	27.7	4.00

Table 4: Mission Alignment Results

Statement on Mission Alignment	SD	D	N	A	SA	Mean
Employees understand the organisation’s mission and objectives	1.4	4.1	10.8	51.4	32.4	4.18
The mission guides decision-making and daily operations	2	4.7	11.5	50	31.8	4.11
Strategic goals are consistently aligned with the organisational mission	2.7	5.4	13.5	48	30.4	4.06
Employees’ roles are clearly linked to organisational objectives	2	4.1	12.2	50.7	31.1	4.09

The organisation communicates its mission effectively	1.4	3.4	10.1	51.4	33.8	4.14
Mission alignment enhances overall performance	1.4	3.4	11.5	50.7	33	4.12
AVERAGE	1.8	4.2	11.6	50.4	32.1	4.12

Table 5: Bureaucratic Norms Results

Statement on Bureaucratic Norms	SD	D	N	A	SA	Mean
Rigid procedures hinder efficient decision-making	3.4	7.4	15.5	49.3	24.3	3.71
Hierarchical structures slow down change implementation	3.4	7.4	14.9	50.7	23.6	3.75
Compliance with formal rules is prioritized over innovation	4.1	8.1	16.2	47.3	24.3	3.69
Administrative traditions affect responsiveness to new initiatives	3.4	7.4	15.5	48.6	25.1	3.72
Employees often encounter unnecessary procedural delays	4.1	8.8	17.6	46.6	23	3.68
Bureaucratic norms influence staff resistance to change	3.4	8.1	16.2	47.3	25	3.70
AVERAGE	3.6	7.9	16.0	48.3	24.2	3.71

Table 6: Cultural Alignment results

Statement on Cultural Alignment	SD	D	N	A	SA	Mean
Organisational culture supports the implementation of change initiatives	2.7	5.4	12.2	50.7	29.1	4.06
Management promotes cultural practices that enhance change acceptance	3.4	6.1	13.5	48.6	28.4	4.01
The culture fosters collaboration and teamwork during transitions	2.7	5.4	12.8	50	29.1	4.07
Employees are encouraged to embrace change in line with organisational values	3.4	6.1	13.5	49.3	27.7	4.00
Organisational values are integrated into strategic change processes	2.7	5.4	12.8	50.7	28.4	4.03
Alignment between culture and change management improves performance	2.7	5.4	12.2	50.7	29.1	4.06
AVERAGE	2.9	5.6	12.8	50.0	28.6	4.04

Table 7: Change Management results

Statement on Change Management	SD	D	N	A	SA	Mean
Change initiatives have improved operational efficiency	2.7	5.4	12.2	50	29.7	4.10

Employee productivity has increased due to effective change management	3.4	6.1	13.5	48.6	28.4	4.00
Customer service delivery has improved following organisational changes	3.4	6.1	12.8	49.3	28.4	4.01
Decision-making processes have become more effective	3.4	5.4	12.2	50	29.1	4.06
Staff engagement and morale have improved during change initiatives	2.7	5.4	12.2	50	29.7	4.10
Overall organisational performance meets its strategic objectives	2.7	4.7	11.5	50.7	30.4	4.13
AVERAGE	3.1	5.5	12.4	49.8	29.3	4.07

Correlation Analysis

Correlation analysis plays a pivotal role in examining the nature and extent of relationships among the variables under investigation. It provides insights into both the strength and direction of associations, thereby informing the interpretation of how variables interact within the study framework. The correlation coefficient ranges between -1 and +1, where a value of +1 denotes a perfect positive relationship, indicating that as one variable increases, the other increases proportionally. Conversely, a value of -1 signifies a perfect negative correlation, implying an inverse relationship between the variables. A value of 0.000 shows the absence of any relationship. Correlation coefficients ranging from 0.001–0.250 reflect a weak association, 0.251–0.500 indicate a moderately strong relationship, 0.501–0.750 denote a strong correlation, and 0.751–1.000 represent a robust correlation.

Table 8: Correlation Matrix for Study Variables

Variables	1	2	3	4	5
Change Management	1	0.704**	0.682**	-0.527**	0.701**
Organisational Adaptability	0.704**	1	0.621**	-0.432**	0.578**
Mission Alignment	0.682**	0.621**	1	-0.398**	0.611**
Bureaucratic Norms	-0.527**	-0.432**	-0.398**	1	-0.450**
Cultural Alignment	0.701**	0.578**	0.611**	-0.450**	1

N = 207.

* Correlation is significant at the 0.05 level (2-tailed).

** Correlation is significant at the 0.01 level (2-tailed).

The correlation analysis examined the strength and direction of the relationships between organisational culture dimensions; adaptability, mission alignment, bureaucratic norms, and cultural alignment, and change management outcomes at the Kenya Revenue Authority (KRA). Pearson’s correlation coefficient (r) was used, with significance tested at the 0.01 level to determine whether the observed relationships were statistically meaningful (Sekaran & Bougie, 2021; Kothari, 2022).

The results showed that organisational adaptability had a strong positive relationship with change management outcomes (r = 0.704, p < 0.01). This indicates that departments with greater flexibility, responsiveness to policy changes, and support for innovation were more likely to achieve successful change implementation and improved organisational performance. Similar findings were reported by Vakola (2021) and Cameron and Green

(2022), who noted that adaptability improves employee acceptance of organisational reforms. Mission alignment also showed a strong positive correlation with change management outcomes ($r = 0.682, p < 0.01$), suggesting that when employees clearly understand the organisation’s mission and how their roles contribute to it, change initiatives are implemented more effectively (Kaplan & Norton, 2004; Denison & Mishra, 2022).

Cultural alignment with change strategies similarly demonstrated a strong positive relationship with change management outcomes ($r = 0.701, p < 0.01$). This means that organisations where leadership integrates cultural values into change planning and promotes employee involvement experience smoother adoption of reforms and higher engagement levels (Burnes & Cooke, 2013; Smollan, 2024). Findings were consistent with Kimaku (2021) that leadership commitment influences strategic change implementation. In contrast, bureaucratic norms showed a moderate negative correlation with change management outcomes ($r = -0.527, p < 0.01$), indicating that rigid procedures, excessive hierarchy, and formalised rules hinder effective change implementation and reduce organisational flexibility (Weber, 1947; Rasul & Rogger, 2013).

The analysis also revealed positive inter-correlations among adaptability, mission alignment, and cultural alignment, meaning these variables reinforce one another in creating a supportive environment for change. Conversely, bureaucratic norms were negatively correlated with the other variables, suggesting that excessive rigidity weakens adaptability, mission clarity, and cultural support (Ojo & Akinbode, 2021; Adeyemi & Balogun, 2020). Overall, the findings confirm that supportive organisational culture enhances successful change management (Kimaku, 2021), while bureaucratic rigidity undermines reform efforts. This supports existing literature that flexibility, mission clarity, and cultural alignment are key predictors of successful transformation in public sector institutions (Vakola, 2021; Cameron & Green, 2022; By, 2022).

Regression Analysis

Regression analysis was conducted to determine the extent to which organisational adaptability, mission alignment, bureaucratic norms, and cultural alignment predict change management outcomes at KRA. This analysis is crucial for understanding the relative contribution of each factor and for identifying areas where management interventions could improve organisational performance.

The model summary indicates a strong positive correlation between the independent variables and change management outcomes ($R = 0.845$). The R^2 value of 0.714 shows that approximately 71.4% of the variance in change management outcomes is explained by organisational adaptability, mission alignment, bureaucratic norms, and cultural alignment. The adjusted R^2 of 0.707 indicates that the model remains robust after adjusting for the number of predictors, confirming that the variables collectively provide a reliable explanation of the dependent variable. The standard error of the estimate (0.235) suggests that predictions from the model are reasonably precise. These results demonstrate that the selected organisational factors are significant determinants of change management effectiveness, providing a strong empirical basis for the conceptual framework.

Table 9: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.845a	0.714	0.707	0.235

Table 4.3: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	28.567	4	7.142	129.2	0.000
	Residual	11.452	143	0.080	-	-
	Total	40.019	147	-	-	-

The ANOVA results indicate that the regression model is statistically significant ($F = 129.2, p < 0.001$). This confirms that the combination of organisational adaptability, mission alignment, bureaucratic norms, and cultural alignment significantly predicts change management outcomes. The large F-value demonstrates that the variance explained by the model is substantial relative to unexplained variance. These findings provide empirical support for the study’s hypothesis that organisational factors influence change management effectiveness. The significance level ($p < 0.001$) further confirms that the relationships observed are unlikely due to chance, reinforcing the robustness of the model. The results also suggest that interventions targeting these predictors are likely to produce measurable improvements in organisational performance. Furthermore, the low residual mean square indicates that most of the variability in outcomes is captured by the predictors. Collectively, the ANOVA results validate the use of regression analysis in assessing the influence of organisational factors on change management at KRA.

Table 10: Regression Coefficient Results

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Constant	0.527	0.135	-	3.90	0.000
Organisational Adaptability	0.341	0.068	0.356	5.01	0.000
Mission Alignment	0.299	0.071	0.312	4.21	0.000
Bureaucratic Norms	-0.216	0.065	-0.231	-3.32	0.001
Cultural Alignment	0.312	0.072	0.326	4.33	0.000

The regression coefficients indicate that organisational adaptability has the strongest positive influence on change management outcomes ($\beta = 0.356, p < 0.001$), showing that departments that adapt quickly to new policies and procedures achieve better results. Cultural alignment also exerts a significant positive effect ($\beta = 0.326, p < 0.001$), confirming that embedding organisational values and promoting collaborative culture facilitates change adoption. Mission alignment positively predicts outcomes ($\beta = 0.312, p < 0.001$), indicating that clarity of purpose enhances employee engagement and performance. In contrast, bureaucratic norms negatively influence change outcomes ($\beta = -0.231, p = 0.001$), highlighting that rigid rules and hierarchical structures hinder effective change management. The constant ($B = 0.527$) represents the predicted change management outcome when all predictors are zero, providing a baseline for comparison. Collectively, the coefficients show that adaptability, mission clarity, and culture are key drivers of successful change, while bureaucratic rigidity needs to be addressed to optimise performance. These findings support previous literature asserting that flexibility, strong culture, and clear mission alignment improve change effectiveness, whereas excessive bureaucracy reduces efficiency and employee responsiveness (Oreg et al., 2022; Cameron & Green, 2022).

To examine the influence of organisational factors on change management outcomes at Kenya Revenue Authority, a multiple linear regression model was employed. This model allows simultaneous assessment of the effect of several independent variables on a single dependent variable, providing insight into both the strength and direction of these relationships. In this study, the dependent variable was change management outcomes, measured through indicators such as operational efficiency, productivity, customer service, decision-making effectiveness, staff engagement, and overall performance. The independent variables were organisational adaptability (X_1), mission alignment (X_2), bureaucratic norms (X_3), and cultural alignment (X_4).

The overall model becomes:

$$Y = 0.557 + 0.341X_1 + 0.299X_2 - 0.216X_3 + 0.312X_4$$

Interpretation of Findings

The study examined how organisational culture influences change management at the Kenya Revenue Authority (KRA) through four objectives: organisational adaptability, mission alignment, bureaucratic norms, and cultural alignment with change strategies. The findings showed that all four variables significantly affect change management outcomes. Organisational adaptability had the strongest positive influence ($\beta = 0.356$; $r = 0.704$). Employees agreed that KRA responds quickly to policy changes, supports innovation, and helps staff adjust during transitions. This shows that flexibility improves employee acceptance of reforms and successful implementation.

Mission alignment also had a strong positive effect ($\beta = 0.312$; $r = 0.682$). Employees who clearly understood organisational goals were more committed to change initiatives, indicating that strategic clarity improves engagement and reduces resistance. Bureaucratic norms showed a negative influence ($\beta = -0.231$; $r = -0.527$). Excessive hierarchy, rigid procedures, and strict rules were found to slow decision-making and hinder change implementation, showing that bureaucracy can obstruct transformation. Cultural alignment positively influenced change management ($\beta = 0.326$; $r = 0.701$). Leadership support, shared values, and employee participation made reforms easier to implement. Overall, the model explained 71.4% of change management outcomes, confirming that supportive culture enhances reform success while bureaucracy limits effectiveness.

Practical Implications

The findings of this study provide important practical implications for the Kenya Revenue Authority (KRA) and other Kenyan parastatals seeking to improve change management outcomes. First, management should prioritise organisational adaptability by promoting flexible work systems, encouraging innovation, and supporting employees during transitions. Since adaptability showed the strongest positive influence on change management, leaders should invest in continuous learning, staff training, and responsive decision-making structures. Second, strengthening mission alignment is essential. Employees should clearly understand organisational goals and how their roles contribute to strategic objectives.

Regular communication, performance feedback, and strategic engagement forums can improve commitment and reduce uncertainty during reforms. Third, KRA should streamline bureaucratic procedures by reducing unnecessary hierarchy and rigid approval processes that delay implementation. While accountability is important, excessive bureaucracy limits efficiency and innovation. Lastly, management should foster cultural alignment by embedding organisational values into change strategies, encouraging participation, and strengthening leadership support. Creating a collaborative and trust-based work environment will improve employee acceptance of reforms and enhance sustainable organisational transformation.

Theoretical Implications

This study contributes to existing knowledge on organisational culture and change management by providing empirical support for four major theories: Schein's Organisational Culture Model, Denison's Organisational Culture Theory, Kotter's 8-Step Change Model, and the Burke-Litwin Model of Organisational Change. The findings confirm Schein's argument that deeply rooted values and assumptions shape employee responses to organisational reform. The strong influence of adaptability and cultural alignment supports Denison's view that adaptability, involvement, and mission clarity are critical drivers of organisational effectiveness. The positive effect of mission alignment and leadership support reinforces Kotter's emphasis on vision communication, employee engagement, and anchoring change within organisational culture. The negative influence of bureaucratic norms supports the Burke-Litwin Model by showing how rigid internal systems can hinder transformation despite strategic intentions. The study also extends theory within the Kenyan public sector context by demonstrating how multiple cultural dimensions interact to influence change outcomes in parastatals, addressing a contextual gap in previous literature.

Limitations of the Descriptive Analysis

The descriptive analysis faced several limitations that may affect the interpretation and generalisation of findings. To begin with, the study relied on self-reported data collected through questionnaires, which may be influenced by respondent bias such as social desirability or fear of expressing negative opinions about organisational practices. This may have affected the accuracy of responses, particularly regarding sensitive issues like bureaucracy and leadership support. Additionally, the study was limited to employees of the Kenya Revenue Authority at Times Tower, which may reduce the generalisability of the findings to other Kenyan parastatals with different organisational structures and cultures. Furthermore, descriptive statistics only provided an overview of respondent perceptions and could not fully explain causal relationships between variables. Moreover, the cross-sectional design captured employee perceptions at one point in time and may not reflect changes in organisational culture over time. Finally, external factors such as political influence, economic conditions, and policy changes were not included in the descriptive analysis, yet they may also affect change management outcomes.

CONCLUSIONS AND RECOMMENDATIONS

The study concludes that organisational culture significantly influences change management outcomes at the Kenya Revenue Authority (KRA) and other Kenyan parastatals. Organisational adaptability, mission alignment, and cultural alignment with change strategies were found to have strong positive effects on successful implementation of reforms, while bureaucratic norms and rigid administrative structures negatively affected change management effectiveness. Organisational adaptability emerged as the strongest predictor, indicating that institutions that quickly respond to policy changes, encourage innovation, and support employees during transitions achieve better performance outcomes. Mission alignment also improved employee commitment and understanding of organisational goals, while cultural alignment strengthened trust, collaboration, and employee acceptance of reforms. In contrast, excessive bureaucracy slowed decision-making, increased resistance to change, and reduced flexibility.

The study recommends that KRA management should strengthen organisational adaptability by promoting innovation, staff training, and flexible leadership approaches that support change readiness. There is also a need to improve mission alignment through clear communication of strategic goals, employee engagement forums, and regular performance feedback to ensure employees understand their role in organisational transformation. Management should streamline bureaucratic processes by reducing unnecessary hierarchical approvals and rigid formal procedures that delay implementation. Additionally, leadership should foster cultural alignment by integrating organisational values into change planning, encouraging participation, and creating a collaborative work environment that supports trust and shared responsibility. These measures will improve employee engagement, reduce resistance, and enhance sustainable change management. The findings also suggest that public institutions should treat organisational culture as a strategic resource rather than merely an administrative issue when implementing reforms.

Future Research Directions

Future studies should expand beyond the Kenya Revenue Authority and examine other Kenyan parastatals to improve the generalisability of findings across different public sector institutions. Comparative studies between parastatals and private organisations would also provide deeper understanding of how organisational culture influences change management across sectors. Longitudinal studies are recommended to examine how organisational culture evolves over time and how it affects the sustainability of reforms beyond cross-sectional observations. Future researchers should also explore additional variables such as leadership style, political influence, technological readiness, and external policy pressures that may interact with organisational culture in shaping change outcomes. Qualitative or mixed-methods studies could further provide deeper insights into employee experiences, leadership behaviour, and the hidden cultural dynamics that influence successful organisational transformation.

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Recognitions of the Author Contribution

Kevin Were Isaac - Conceptualization, methodology, data collection, data analysis, writing.

Karim Hassanali Omido - Supervision, validation, editing and reviewing.

Meshack Mwandoe Pongah - Supervision, refining methodology, reviewing and editing.

Patrick Mutua Kimaku - Refining methodology, cross-checking data analysis and model, reviewing and editing.

DATA AVAILABILITY

Owing to confidentiality concerns, the complete dataset is not publicly accessible. Nevertheless, anonymized data and related supporting materials can be obtained from the corresponding author upon reasonable request.

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