

Knowledge Management and Performance at the Kenya Revenue Authority in Nairobi City County, Kenya

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ABSTRACT

The effect of knowledge management on the performance of the Kenya Revenue Authority is of core focus here. Over a long period of time, human civilizations have grappled with the capacity to efficiently handle and transfer information within their confines. From the onset of organized settlement ranging from the early agrarian era to the commerce driven industrial revolution, the value of gen has exponentially grown to become paramount to the efficient running of any organizational structure. The study's main objective was to unearth how knowledge management alters the performance of the Kenya Revenue Authority. Knowledge administration methodology can help a firm to; induce people to proffer their insight deliberately for a company's utilization, accomplish particular preferred standpoint through full abuse of a company's information base, form institutional memory and shield it from prying contenders. It can impact among others an effective hierarchical change. However, previously before adopting KM in its operations, KRA was falling behind in core performance components of strategy, planning, consultation and implementation. There was absence of the necessity of addressing knowledge, which entails deciding on sharing, the persons with whom to share it and using it which resulted in contrasting performances on revenue collection over the last five years. There was no consistent value from knowledge within the organization, which is attained when their motivation for people to share and utilize knowledge, when there exist procedural processes to formulate knowledge, and, when need arises, there is access to technology and make knowledge relatively simple to find and share. Knowledge transfer was inexistent. The study's specific objectives were to determine the types of knowledge at the Kenya Revenue Authority, to find the knowledge management enablers at the Kenya Revenue Authority and to determine the measures taken by the Kenya Revenue Authority to manage the knowledge and improve its performance. The literature review of the study deploys the theories of knowledge management, performance and competence. The empirical literature includes types of knowledge, knowledge management enablers, knowledge management techniques and tools as well as knowledge management strategies. The study employed a descriptive cross sectional survey. A sample of 60 KRA employees from a total of 1200 based at the headquarters were surveyed. Primary data was collected from the respondents using a 5-scale Likert type questionnaire. The quantitative data collected was analyzed utilizing both Excel spreadsheet and Statistical Package for Social Sciences (SPSS). Median and mode was computed for central tendency while the inter quartile range was used as a measure of dispersion. Percentages and frequencies were utilized to present part of the findings. Pseudo R square statistics were utilized as a measure of relationship between knowledge administration procedure (autonomous variable) and execution. The study revealed that, KRA has introduced knowledge management in its operations with a mean of 5.1 and a coefficient of variation of 0.21. The study further revealed that, majority of the respondents agree, that knowledge leadership enabled the

establishment of knowledge management in the organization. It also reveals that knowledge management enabled the entrenchment of the business imperative at KRA. Also, knowledge management is anchored on the technology infrastructure of KRA and has improved knowledge sharing and usage while reducing lack of knowledge retention and transfer.

Key Words: *Knowledge Management, Strategic Management, Organization Performance, Kenya Revenue Authority in Nairobi City County*

1. INTRODUCTION

Historically, human civilizations have grappled with the capacity to efficiently handle and transfer information within their confines. From the onset of organized settlement ranging from the early agrarian era to the commerce driven industrial revolution, the value of gen has exponentially grown to become paramount to the efficient running of any organizational structure (Jones, 2012). A glance at benchmarking statistics evidences the accepted practice of organizations structuring corporate strategies anchored on how knowledge can best be generated, mobilized, made available, applied and adapted to improve overall performance. Despite its significance, within the last decade has the specialization that is knowledge management (KM) come to the fore. The emergence of the global community, spurred by the explosion of technology driven entrepreneurship, has created a competitive business environment for both businesses and regulators.

Globally, the dynamic way in which the worldwide economy is developing makes both new open doors and new dangers to the prospects for tax administration based on knowledge management. The worldwide learning administration system recognizes that information isn't a typical item. It is to a great extent an open decent. Not at all like physical assets, it can be utilized and re-utilized without losing esteem. With the ascent of the tax administration area, the developing significance of hypothetical R&D information, and the driving significance of mechanical change, learning is progressively observed, alongside capital and work, as a key factor in efficiency, intensity, business and financial development (Nonaka, 2005). In the African setting, in substantial companies, divisions and offices commonly keep up variants of similar information, sorted in various ways. The whole entity's data storage coffers will be required for knowledge management to be conducted satisfactorily. At the local level, most private companies already operating in Kenya have incorporated KM in their operations but the government was slow in this. The public sector was falling behind in core performance components of strategy, planning, consultation and implementation (King, 2009).

The major hindrance facing entities currently is the means to recruit and rope in critical knowledge workers who are key contributors to the firm's bottom line. In addition, organizations are required to better understand how to source, store, generate, and protect their specific knowledge resources (Kaluhi, 2014). This study will delve into the adoption of KM as a management strategy by one of the Government of Kenya's key organs, the Kenya Revenue Authority and shed light on how effective intellectual and skill management requires a high degree of coordination and information sharing within in the organization. Knowledge management as a practice has been a cause of disagreement over the previous years. Recently, the centrality of knowledge management has been differently perceived as the anchorage of developed countries moving from characteristic assets to intellectual resources. Since 1995, writing encompassing the creativity and idea driving knowledge management has sprouted (Omotayo, 2015). Contemporarily, it is rare to come across an excerpt or journal distributed without reference to the idea of KM. The significance of knowledge

management as a basic apparatus in an organization and the general public can consequently not be underestimated. Montano (2005) emphasizes that KM has developed into a fad. Interest in KM originated from the realization that entities stand out based on their expertise capabilities. Even non-competitive organizations such as parastatals and NGOs prosper or fail to do so owing to their knack of taking advantage of their knowledge-based assets. He further adds that the essentiality of KM is no longer restrained to knowledge savvy entities in the high-tech industries but to all other sectors of the economy.

Lehane (2004) articulates that effective entities now know importance of fostering learning, create designs with respect to how to reach this goal and dedicate time and effort to these endeavors. This is based on the notion that knowledge management is viewed as a catalyst of hierarchical execution and amongst the most vital assets for the survival and thriving of organizations. In this manner, overseeing and using information adequately is indispensable for association to take full favorable position of the estimation of learning. The consideration and significance given to the obtaining of KM in writing and additionally rehearse in the previous years is likewise of need because of changes in nature, for example, expanding globalization of rivalry, speed of data and information maturing, progression of both item and process developments, and rivalry through purchaser markets. In a knowledge-anchored economy, KM is increasingly regarded as non-disposable to organizational precision and efficiency. Groff and Jones (2012) view knowledge management as a critical and key requirement for entities to continue operations and keep up their competitive acumen and so it is necessary for top managers to regard KM as an essential for the required productivity standards and flexibility in both the private and the public sectors.

KRA is a semi-autonomous government agency established by the Kenya Revenue Authority Act of 1st July 1995 (Chapter 496) by the National Assembly of Kenya. Its principle object was characterized as the state entity responsible for the appraisal and accumulation of income, for the organization and requirement of the laws identifying with income and to accommodate associated purposes. KRA is an administration office that runs its operations in a similar ways to a private undertaking and for better administration. The organization is isolated into 5 locales. It is partitioned into the accompanying divisions, each headed by a commissioner: Customs Services Department (CSD), Domestic Services Department – Medium and little citizens (MST), Domestic Taxes Department-Large Taxpayers Office (LTO), Investigations and Enforcement (I&E), Technical Support Services and Corporate Support Services. The roles of the Kenya Revenue Authority in the economy is enforcement of written laws or specified laws relating to assessment, collection and accounting for all revenues in accordance with these laws, advise on matters relating to the administration and/or collection of revenue underwritten laws, enhance efficiency and effectiveness of tax administration by eliminating bureaucracy, procurement, promotion, training and discipline, eliminate tax evasion by simplifying and streamlining procedures and improving tax payer service and education thereby increasing the rate of compliance, promote professionalism and eradicate corruption amongst KRA employees by paying adequate salaries that enables the institution to attract and retain competent professionals of integrity and sound ethical morals. Over the last five years, the performance of KRA has fluctuated. This is the case as despite the revenue collection increasing over the years, the failure to attain the set targets by the Treasury has highlighted the need for the authority to re-evaluate its propositions. Knowledge management being a key factor in modern tax administration saw it incorporated in a new structure meant to improve performance.

2. STATEMENT OF THE PROBLEM

Mosoti (2010) acknowledges that the concept of knowledge management is a fairly new phenomenon here in Kenya. Furthermore, the idea of blending knowledge management as strategy into the operations of an organization has not been thoroughly researched. Knowledge management strategy in itself is a new concept that has not been delved into exhaustively. The dynamism being experienced in the corporate dimension of the business sector entails a concrete inclusion of knowledge management in the overall strategy of an organization to capitalize on the unfolding opportunities as well as mitigate against potential risks, thereby contributing to the bottom line by ensuring achievement of organizational goals (Brittz & Harman, 2008). Kenya Revenue Authority (KRA) was constituted as the agency in charge of collecting tax revenue on behalf of the GoK in 1996. As such, its performance directly affects the amount of funds at the disposal of the national government to finance development projects as well as bankroll its daily operations. Consequently, the performance of KRA hinges on its ability to leverage its differentiation capabilities, to which its knowledge management cache belongs, to its value propositions (Wanjau, 2014). In its 6th corporate plan of 2015 – 2018, KRA identified four strategic priorities: Improving income preparation by expanding the income base, upgrading consistence and fighting tax avoidance and extortion utilizing knowledge and hazard based forward looking implementation, strengthening income authoritative limit and upgrading straightforwardness and decency through hierarchical change and business process advancement. Making a staff foundation that is proficient, gracious, open and master dynamic in taking care of client issues and empowering business by utilizing on innovation to accomplish full electronic client administration and upgrade operational effectiveness and administration conveyance in accordance with best practice, to accomplish high consumer loyalty levels. The accomplishment of the organized targets set by the expense gathering office to a great extent relies upon its capacity to incorporate information, data and involvement with the distinctive levels of the association (Omollo, 2014).

Green (2010) comprehends that connecting information administration system to operations techniques of an organization influences its yield. From the discoveries of his investigation, paralleling the two prompts the coveted efficiencies and viability. Chilton (2012) underscored the linkage of the way in which associations work as far as anyone is concerned administration hones. Tiyan (2013) led an examination on learning administration as a focused technique among flight preparing organizations in Kenya. He found that information administration can limit vulnerabilities related with an unstable domain and that it could improve intensity. Mosoti (2010) in his investigation on KM in Kenya discovered that few examinations done have proposed Knowledge Management systems and models to enable associations to enhance their execution and to increase upper hand. Every one of these models and systems demand two sorts of learning: express information and verifiable information. Factual evidence from previous inquests into knowledge management reveal that investment in KM is infinite and the knowledge acquires value from continual use hence improved performance of an organization. It is also a fact that knowledge acquires negative value if it's not used and corrodes expected performance. Institutional knowledge hinders access to knowledge really needed to improve performance. A survey of past investigations done show that most focused on; information administration and entity reengineering, learning administration and innovation, execution of learning administration and the impact of learning administration on upper hand. Subsequently, there is a glaring hole on the part information administration plays on the execution of not-for-profit making associations, for

example, government organizations and NGOs. This investigation will expect to address this learning role by noting the accompanying examination question; what is the impact of knowledge management on the performance of the Kenya Revenue Authority?

3. RESEARCH OBJECTIVE

The objective of this study was to determine the extent to which knowledge management has had an effect on the performance of KRA.

Specific objectives include;

- i. To determine the effects of knowledge management on performance at the Kenya Revenue Authority.
- ii. To find the knowledge management enablers affecting performance at the Kenya Revenue Authority.
- iii. To determine the effectiveness of the measures taken by the Kenya Revenue Authority to manage the knowledge and improve its performance

4. THEORETICAL REVIEW

Knowledge management demands investment of vast amounts of resources into efficient handling of information and resources within a commercial organization. This is the reason why researchers in the organizational sciences field have always ventured into studies on how organizations can capture, distribute, and effectively use knowledge.

4.1 Knowledge Management Theory

The approach of Knowledge Management (KM) as a hypothesis showed up in 1975 (Serenko and Bontis, 2004). Virron (2010) characterizes learning as either being covered or unmodified, and as either being diffused or undiffused, inside an association. Present day researchers term learning which can be right away transferred, for example, money related information, and the expression "unmodified" term learning, for example, encounter that can't be effortlessly exchanged. On the other hand, diffused is information that can be easily shared, though "undiffused" is learning that is imparted to trouble. Stuart (2002) indicates out that confidence this hypothesis, numerous associations are creating worry over hierarchical information and its utilization to make and produce quality items, profit quality administrations, and get the best out of the effectiveness of their inner operations and henceforth, by and large enhance their exhibitions. The way that learning is an organization's advantage is never again situated in its capacity to store and benefit them, yet in the administration of its utilization in a dynamic information period.

Over a long stretch, researchers in this field have deciphered that learning existing in mastery and capability shape, is the association's key resource and that its quality and accessibility influence all parts of the organization (Fuller, 2012). An ever increasing number of administrators, chiefs and experts understand that in present day associations, all important work is focused on information concentrated exercises and that the association's prosperity is specifically identified with the quality and pertinence of these exercises, especially through learning laborers' mastery and ability to utilize that aptitude to the upside of the association. The knowledge management hypothesis recommends that the test to deal with the learning resources of the association presents another business logic, learning administration, which goes for utilizing a learning laborer's actual learning making potential. Learning administration is tied in with associating individuals to individuals and individuals to data to make the coveted gainful condition that gives the stage to ideal execution (Dalkir, 2013).

This theory's relevance to the conceptual model of this study is entrenched in its insistence that knowledge acquired derives its value from continual use to improve the overall performance of the organization. The flow of information is so rapid in that knowledge is quickly rendered redundant if not used at the appropriate time. Hence, KM becomes a negative addition to the organization in the case where knowledge acquired is not utilized and the enablers morph into hindrances as far as the performance of the organization is concerned. This theory underscores the notion that knowledge management diverts decisions on developing, compiling, updating and justifying new knowledge. It provides an organization the ability to align its important asset, the knowledge of its employees. The major contribution of this theory to this study will be its direction on knowledge management initiatives as it uses knowhow to bolster organizational innovation, productivity responsiveness and competency and in the long run influences organizational performance. It recognizes that knowledge management is a rapidly changing process that manages all internal and external information to give rise to a competitive advantage that is connected to core business objectives and goals.

4.2 Theory of Performance

The theory of performance is a conventional theory that proposes six foundational ideologies to come up with a modality that can be resourceful to shed light on performance as well as performance improvements. A performer can be an individual or a group of people pulling their efforts together (Bell, 2008). One of the popular proponent of the theory is Richard Schechner. He advocates that 'Performativity' as a concept is closely related to postmodernism. The postmodern view does not see the idea of 'performance' as intrinsically artistic or theatrical, but as something that pervades the fabric of the social, political and material world. Developing performance is a long extensive exercise, and level of yield is specific to the region of operation. Measures of execution depend totally on the following areas: setting, level of learning, levels of abilities, level of character, individual factors, and settled elements. Three measurements are proposed for viable execution changes. These include an entertainer's attitude, drenching in an improving domain, and engagement in intelligent practice (Roach, 2007).

Gottschalk (2005) affirms that this theory is applicable for educative purposes in lectures, trainings, and other situations that are normally linked with learning. In abnormal circumstances, the theory of performance supports knowledge uptake in a manner usually understood as learning environments. Such contexts include academic lecturing, self-actualization, departments, academic committees, professional research collectives, universities. In the perspective of organizational learning, the theory props up learning by entities through the notion of observing the standards of output of the organization. It emphasizes that as people are empowered skill wise through training, they emulate the trademark of the expert group while amplifying their own particular uniqueness. As an organization develops, it creates its mission, its way working together, and its uniqueness. It comprehends that abilities portray particular endeavors that are utilized by people, gatherings, or associations in different sorts of gainful undertakings (Nickerson, 2004). Its significance to this investigation is its request that information involves certainties, new thoughts, ideas, proposed thinking methodologies, or positions gained by a man or gathering through understanding or learning. In the modern corporate governance structures, performance is knowledge driven and heavily reliant on KM enablers that give direction on which measures have to be taken to manage knowledge and steer performance towards the desired heights. As such, the theory of performance and its mantra are greatly entrenched in the conceptual framework of this study.

4.3 Competence Theory

The competence theory attempts to project a logical explanation on how to maintain competitive advantage and a formidable framework in strategy formulation and implementation. In addition, the competence issue, described by the competence-based approach, morphed into a theoretical perspective diverse from the resource-based approach, but the latter can be termed as the originator of the former (Heene, 2012). While according management theory a framework of high relevance so as to shed light on the anchors of corporate success, the contributions to entity theory are yet to be analyzed in a comprehensive manner. Knudsen (2013) discusses that organizational capabilities originate from individual capabilities, although not summing up the simple sum of individual capabilities, because in addition to individual capabilities, the manner in which they are connected affects them. An entity's competency resembles a social identity and is enshrined in the company structure. Competence remains the sole business input that contains the above-mentioned characteristics, is the reason why it is considered as the most important resource. Competence is economic in nature, upon which the sharing of the other scarce resources is based, but which itself cannot be translocated or measured reliably. Sanchez (2008) observes that competence is the ability of the organization to take advantage as well as to identify and expand its production capabilities. The capabilities of the firm rely especially on the skillset of the leader and eventually of the shareholders.

The rarity of competencies a view of primary essentialness, because it is the eventual reason why firms fail. The knowledge mentioned in the competence theory can only be obtained through learning by doing and cannot be transferred; consequently, the knowledge of the firm is identified by implicit knowledge (Heene, 2012). The implicit knowledge is the strategic tool – and here is the connection to the resource-based theory – that makes attaining the permanent rents possible. It gives more emphasis to learning-by-doing, as the source of internal growth. Emphasizing learning and growth means, that – contrary to static and equilibrium-based approaches – the individual itself is developing. Due to the individual and situation-specific nature of knowledge, not every activity inside the organization can be contracted (Berger, 2012).

5. CONCEPTUAL FRAMEWORK

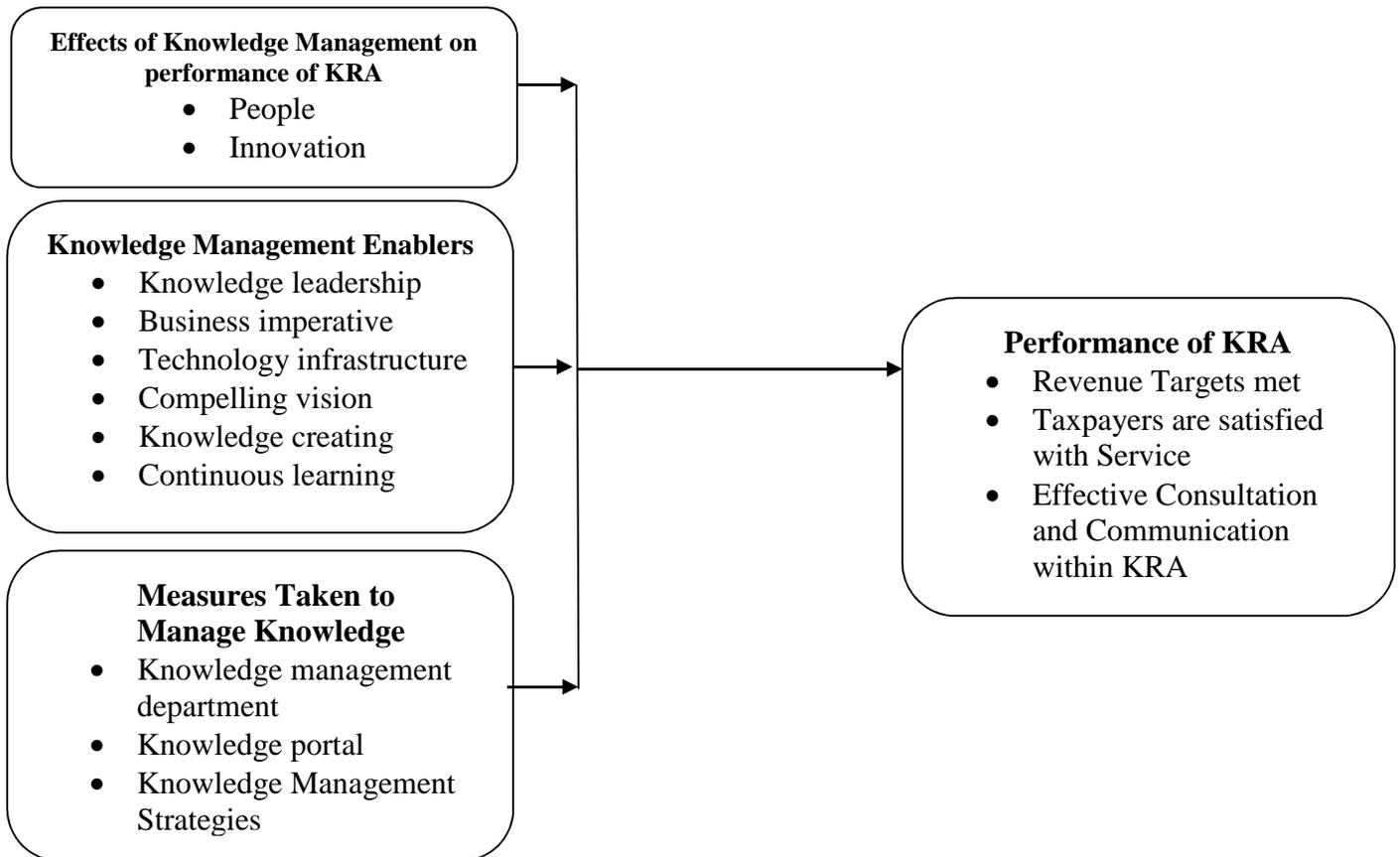


Figure 1: Conceptual Framework

6. RESEARCH METHODOLOGY

The research problem was diagnosed through the use of descriptive research design. Empirical evidence was utilized in this study as the data and information obtained through assumptions over the impact of knowledge management on the performance of KRA, observing the collected data and experimenting to prove or disprove the overall performance of the organization is affected by the knowledge management phenomena. The researcher used both stratified and random sampling techniques. First, the KRA staff at the headquarters were stratified into seven categories i.e. Domestic Taxes Department, Customs and Border Control Services Department, Marketing and Communication, Strategy and Knowledge Management, Investigations and Enforcement, Human Resource and Supply Chain Management. After the stratification, random sampling was used to pick a sample from each stratum. The adoption, of the sampling technique is to ensure fair and objective distribution of the population for better representation.

In this research, the data collection instruments were the questionnaires containing both open ended and close-ended questions. Questionnaires were preferred because they are efficient data collection instruments that give the respondents room to divulge much of their opinions pertaining to the researched problem. The questionnaires used the five Likert scale (from strongly agree to strongly disagree). The questionnaires were administered to the personnel who handle taxes in the sampled taxpayers. Secondary data to support the growth of compliance behavior in Kenya

together with the trend were obtained from reports from the research and corporate affairs division of KRA. The questionnaires had an introductory letter introducing the researcher to the respondents and explaining the purpose of the research. Respondents were assured of strict confidentiality of the information they have shared with the researcher and that the information is strictly for research purposes. This was done in order to enhance the response rate. Once the questionnaires were collected, they were screened, coded and entered into SPSS and Microsoft Excel for data analysis. Appropriate descriptive statistics such as Frequencies, Central tendencies (mean, median, mode), Measures of dispersion (Std. deviation, range, and variance) and linear regression will be used in analysis. The analysed data was presented in form of tables, charts, and graphs for ease of understanding and interpretation. The tables provided summarized results of the information obtained from the questionnaires. The results were summarized and a conclusion arrived at.

In addition, the researcher carried out a multiple regression analysis so as to determine the relationship between the dependent and independent. The regression equation ($Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon$), whereby:

Y= Performance of KRA

X₁= Effects of knowledge management at KRA

X₂= Knowledge Management Enablers

X₃= Measures Taken to Manage Knowledge

X₄= Cronbach Alpha Coefficients

$\beta_1, \beta_2, \beta_3$ = Regression Coefficients

ϵ = Error Term

7. DATA ANALYSIS RESULTS

The study sought to establish how knowledge management, implemented by KRA, has affected the performance of employees in the organization. In order to test the relationship between knowledge management and performance of KRA, the following regression equation was used.

$$Y_c = C + BX_{ICT}$$

As seen in table 1, the R² of the regression was 0.633, this is an indication that the included explanatory variables were explained only 63.3 percent of how knowledge management influences performance at KRA. The remaining 36.7 percent was explained by other explanatory variables not included in the model.

Table 1: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of The Estimate
1	.725	.633	.665	.8976

Predictors: (Constant),

Table 2: Model Coefficients

Coefficients						
Model		Under standardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std.Error	Beta		
1	(Constant)	2.036	5.231		26.354	.000
	Knowledge creation	.824	.007	.652	32.5	.000

a. Dependent Variable: Performance of KRA

The regression model was created to evaluate how organizational structure, organizational culture, skills, knowledge acquisition and conversion, knowledge application and protection affect the organizational performance. It assumes that there is a linear, or "straight line," relationship between the dependent variable and each predictor.

As shown from table 2 that the multiple regression model equation is expressed as:

$$Y = 1.976 + 0.719 \text{ Knowledge management}$$

The model depicts increasing value of the i th predictor by 1 unit which increases the value of the dependent by $b_1 - b_5$ (Coefficients) units. Note that b_0 is the intercept, the model-predicted value of the dependent variable when the value of every predictor is equal to 0.

Table 3: Correlation

		Performance of KRA
	N	50
Knowledge management adoption	Pearson C.	.523
	Sig. (2-tailed)	.501
	N	50

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

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

As seen in the table there is a significant positive relationship between knowledge management and performance of KRA (.497) at a significance level 0.05.

8. CONCLUSION

The study further concludes that, majority of the respondents agree that knowledge sharing through the KM portal reduces the knowledge accessibility process which saves on man-hour. It also

concludes that using the KM portal reduces the knowledge transfer rate within KRA. Also on-line KM sharing process improves efficiency in transferring critical knowledge within KRA and has improved knowledge creating and sharing levels. It is less expensive to do on-line knowledge sharing than the traditional methods. Finally, knowledge management has helped KRA in improving performance while also helping KRA to control of the knowledge management process. The study further concludes that indeed knowledge management leveraged on technology has a positive relationship with organizational performance. This implies that with the adoption of knowledge management based on technology, performance is likely to be enhanced.

The study concludes that knowledge leadership is essential, as it will enhance knowledge management in the organization, which is sustainable. Additionally, the improvements in quality of leadership will enhance sustainability of knowledge management initiatives in future. Similarly, the costs of training on knowledge management incorporation into the daily operations of the organization will reduce and hence its sustainability. Finally, employee awareness on knowledge management is likely to improve in future because of easy access to facilities such as the knowledge management portal hence enhancing sustainability of knowledge management leadership qualities. In addition, the study concludes that indeed knowledge sharing through the knowledge management portal has helped in efficiency and improved performance.

9. RECOMMENDATIONS

The study acknowledges the role that knowledge management plays in enhancing organizational performance at KRA and recommends that Kenya Revenue Authority should sensitize the employees on the KM systems it has in place and how they will be of advantage to them in terms of increasing their output levels. Given the positive response from the employees that they are willing to embrace knowledge creation, sharing and usage in the long term, there is need for Kenya Revenue Authority to keep on developing new systems and improving on the existing ones on a need to need basis. The new systems and improved existing ones will ensure that KM leveraged on technology is sustainable and thus the performance levels will improve.

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