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Determinants of Successful Implementation of Startegic Plans In State Corporation: A Case Study of Kenya Revenue Authority

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ABSTRACT: *Implementation of strategic plans involve, identifying the firm mission and objectives, conducting a SWOT analysis, developing long term objectives and short term operational plans, strategy formulation and implementation, and lastly, effective evaluation and control of the implementation process. The practices of strategic management influence the organizational performance through improving asset growth, sales revenue volume, competitive advantage, gain market share and enhance profitability and productivity of the organizations. The study is anchored in on two theories, institutional theory and Eight S's model. The study target population of 1750 and sample population of 175 composed of employees of KRA in senior level managers, middle level managers and non-management staffs, the study adopted a descriptive research design. The data analysis tools were simple tabulations and presentations of the report using spread sheets and SPSS version 24.0. Quantitative and qualitative methods were both used for data analysis. The study established that strategic leadership, supportive organization structure, organization culture and sufficient ICT infrastructure enables successful implementation of strategic plans, the study also established that successful implementation of strategic plans would require different support systems that are not limited to leadership, organization structure and culture and cutting edge technology. But involving all the stakeholders from the point of strategy formulation is the key to employees and other stakeholders own the entire process. The study suggest the following recommendations for improvement, KRA Management should play manifest part in influencing organizational culture that is aligned to organization structure and strategy. Management of KRA should have a clear picture of the company's organizational culture. Management of KRA should focus more on adhering to organization mission by ensuring that employees are conversant with mission and visions of the organization.*

KEYWORDS: *Strategic Plans, Public, KRA, Strategy, Strategic Management, State Corporations*

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I. INTRODUCTION

Organizations operate in a business environment which is not only highly tumultuous and dynamic but also constantly changing, sometimes at a mind boggling pace. Turbulence associated with globalization, deregulation of markets, changing customer and investor demands, and increased competition are some of the characteristics of this market. Accordingly, there has emerged a growing need for organizations to move beyond solving existing problems to continuously improve in the face of changing conditions(Drucke, 2004). However, the challenges posed by this environment cannot easily be resolved, due to their intricacies present. This has led to the need for firms to develop and adopt strategic approaches to dealing with their changing needs(Pearce & Robinson, 2011).

Pearce and Robison (2011) depict strategic management as an organizations game plan for winning. Johnson, Scholes, and Whittington(2014) on the other hand state that strategy is concerned with the long term direction of an organization, which achieves advantage for the organization through its configuration of resources within challenging environments. Thus a company's strategy is a management game plan for growing the business, staking out the market position, attracting and pleasing customers, competing successfully, conducting operations, and achieving targeted objectives.Implementing strategic management is not an easy task for any organization. Thomas, Hunger, Hoffman, and Bamford (2014) opined that a winning strategy must fit the organization's external and internal situations, build a sustainable competitive advantage and improve the company's performance. Without a strategy, the organization is like a ship without a rudder going round in circles. Business organizations are facing an epoch-making pace of change and competition. Consequently, they have to adjust to the environment in order to remain in existence. They have to continuously create new sources of competitive advantage which cannot be achieved without competitive strategies (Magretta, 2011).

Implementation of strategic plans involve, identifying the firm mission and objectives, conducting a SWOT analysis, developing long term objectives and short term operational plans, strategy formulation and implementation, and lastly, effective evaluation and control of the implementation process. The practices of strategic management influence the organizational performance through improving asset growth, sales revenue volume, competitive advantage, gain market share and enhance profitability and productivity of the organizations. No industry or company can elude the confrontation of change. Therefore, effective implementation of strategic plans is vital to redressing spasmodic business environment while sustaining the firm's competitive position in the marketplace. The phenomenon of strategic plans implementation and organizational performance is therefore essential to be investigated empirically for further insights in their relationships and impact on firm performance (Ansoff & Nakamura, 2007).

The existence of a strategic management is an essential condition or precondition for strategy implementation; implementation is focused by nature and by definition. Implementation of strategic plan cannot be directionless. It is a process defined by its purpose in this case, the realization of a strategy. Unless it is suitably formed to represent a direction or goal, there is nothing to implement; and staff will be unable to work towards its realization. As a result, strategic intentions are inextricably linked with strategic management. Organizations that focus their energy on harvesting the fluid relationship between strategy and implementation will create satisfied customers, employees, and greater profits (Beaudan, 2012). It is therefore manifest that strategy implementation is a key challenge for today's organizations. There are numerous factors that influence the success of implementation of strategicplans ranging from the people who communicate or implement these strategies to the systems or mechanisms already in place for co-ordination and control(Mintzberg, Lample, Quinn, & Ghoshal, 2002).

The study is anchored in on two theories, institutional theory andEight S's model. The aim of the Eight S's model is to enable management to more effectively and efficiently manage the cross functional execution of strategies. Higgins and Rowland (2005) pins down that those executives who are successful spend a great deal of their time on strategy execution. They believe and realize that execution of strategy is as important and crucial as its formulation(Higgs & Rowland, 2005).Institution theory has put more emphasis on the organization environment which are important in shaping firms structure and actions, the theory states that organization decisions are not purely driven by rational goals of efficiency but by cultural and social factors and apprehensions for acceptability Institutional theory provides an excellent base to study change by first providing a convincing definition of radical change as opposed to convergent change. Second, they contend that institutional theory provides an indication of the contextual dynamics that precipitate the need for organizational adaptation(Braton & Ahlstrom, 2010).

State Corporation in Kenya

State Corporation are corporate organizations that are established and governed by laws in order to provide better and quality services and goods to the members of the public. These entities play an important role in the society and they act as an avenue for the government to fulfil its mandate in the provision of essentials services to public that include health, housing, transport among others and they also prevent monopolization of the markets. State Corporations in Kenya are faced with a number of challenges that include misappropriations of funds, perennial loses, debts, corruption, tribalism, nepotism, haphazard manner of appointments, dismissal of directors, inefficient investments, lack of clear operational plans and guidelines, pathetic management procedures, insufficient supervision among others in numerous occasions and all these problems are associated with poor leadership and management practices. State corporation have always planned but there is nothing strategic about it because the "planning has always been the traditional one that followed the government's five year planning cycle". It is common knowledge that government's five year planning cycles mostly involved adjusting plans for inflation and political changes especially to accommodate the whims of the ruling regime. The planning is never focused on the long term. This has been case until the advent of performance contracting that demanded that planning be strategic levels (Lewa, Mutuku, & Mutuku, 2009).

Kenyans tried to end this dilemma and through the referendum in August 2010 passed the Constitution which made provision with regard to appointment, personal integrity, competence, fairness, responsibility and accountability in public bodies under which the state corporations fall. These provisions are all geared towards instilling and incorporating good governance in State corporations.

Problem Statement

Implementation of Strategic plans goes beyond defending a balance sheet and simply avoiding all risk. The process prepares companies to address market forces that threaten them with lost market share, contraction and ultimately business failure (Pearce & Robinson, 2011). Strategic plans are not only essential to proper agency management but they also are now often necessary in order for an agency to receive "preferred" status with carriers. What measures have been put in place to ensure common understanding of these strategies, cascaded down from policy level to implementation levels? Organization leadership develop strategies and once they are developed they must be implemented and without effective implementation plan the firm will not obtain the desired results that it intended. The process of supporting strategy implementation is arduous task requiring the commitment of top management, structures, communication, culture, leadership, processes and systems (Thomas, Hunger, Hoffman, & Bamford, 2014).

Reasons advanced for the success or failure of the strategies revolve around the fit between structure and strategy, allocation of resources, the organization culture, leadership, reward and the strategy itself. Kenya Revenue Authority strategic intent is to increase the awareness of its clientele on the need to engage in legitimate trade and meeting the needs of its customers in the evolving technological era. More so, striving to ease and create an environment where there shall be seamless flow of information between the organization and the various stakeholders. The launching of various subsidiary systems to enable it disseminates information easily and allows the users easy access to information.Kenya Revenue Authority has a competitive and comparative advantage in skill driven service on the account of her strategic location and well developed human resource base and being the only revenue collection agency for the national government. KRA has however, been affected with various challenges that affects its operations it's in this light that the study is conducted to shade light into some of the challenges that have faced the Authority in implementations of its strategic plans.

Theoretical Foundations

The 8- S Model

This model was developed in 2005 by Higgins as a revision of McKinsey 7 S's model that was developed in 1980. The 8 S's model objective is to enable organizational management to more efficiently and effectively manage cross functional execution of strategies. According to Higgins (2005) managers who are successful spend great deal of their time on executing strategy as he believes that execution of strategy is as important and crucial as its formulation. He further explains that much of the strategy execution revolves around major organization factors with the chosen strategy. However, changes in business environment, strategies are reshaped more often as compared to the past and making the alignment processes a bigger challenge. Managers should therefore align the cross functional factors in organization such as leadership style, structure, process and system, shared values, employees and organization resources with the adopted strategies' in order for the strategy to succeed.

The 8 S model explains factors critical for effective strategy execution, the model has been divided into two parts the seven contextual S's and strategic performance. According Higgs (2005) all the factors falling in the contextual of 7's must be aligned to achieve the best possible strategic performance(Higgs & Rowland, 2005). From the organizational factors outlined above its evident that almost everything an organization carries out is roofed with 8's. The study adopted this model because indubitably using this model during the formulation of strategies, the leaders as well as the managers involved can foresee changes that are made within the organization in order to make the strategy workable. This model serves as road map for implementation during execution stage which later helps uncovering the causes of failure during implementation.

Institution Theory

Institutional theory was established in 1984 by Goguen and Burstall. Institution theory has put more emphasis on the organization environment are important in shaping firms structure and actions, the theory states that organization decisions are not purely driven by rational goals of efficiency but by cultural and social factors and apprehensions for acceptability . Organizations are elated by structures, routines, cultures and operate at several levels. According to institutional theory organizations become the same because of pressure for sincerity and isomorphic. Which implies that organization that deal with same products or services tend to be homologous within a period of time, customer needs and requirements facilitate copying other organization leaders.

Institutional theory puts more emphasis on social behaviour which considers organization process by which configurations, schematics, guidelines, customs and procedures that are conventional as commanding strategies. According to the theory organization strategies are influenced by other external factors that include political, social and economic pressure and decision making within the firm seek to legitimate their practices to other stakeholders(Othman, 2006). The institutional theory core concept is that organizational process and structures tend to achieve and acquire stability in their own way rather than on the basis of examining organization structures and practices that have no technical perseverance and therefore these does not enhance performance in the organization. Although scholars vary in the relative emphasize on the elements and level of analysis at which they work, studies recognize the common theme that social behavior and associated resources are anchored in rules and schemas. Notwithstanding the above, critiques of institutional theory have argued that researchers have overlooked the problem of appropriately measuring the institutions (Bjorck, 2004). Suddbay (2010) contend that institutional research moved from treating organizations as sediment to being hyper muscular.Suddbay (2010) further contends the institutional theory should focus more on the processes of how the organizations become institutionalized rather than on the effects of institutionalization (Braton & Ahlstrom, 2010).

Supporters of Institutional theory as suggested by Hoskisson et al (2000 cited in Braton and Ahlstrom, 2010) have effectiveness and efficiency. Institutional theorists Oliver (1997) are interested in shown institutional theory to be particularly powerful in examining international related topics which relate to institutions. Daft (2007)concurs that factors such as structure, strategy, culture, policies and practices and technology play a crucial role in the overall performance of the organization. Although an attempt is made to study these institutional factors, the process which this relationship is achieved is not explained and different factors have different effects. Bjorck (2004)further contend that institutional system should be viewed as a class of elements. This is because loci of institutionalized rules, standards and norms do not come from one source but multiple environments shaped by different actors. This shift is accompanied by other changes such as cultural elements, multiplicity and diversity of organizational sources, markets, strategy, competitors and customers(Othman, 2006). From the foregoing, institution theory provides a useful framework for analyzing questions about how organizations interact with their environment and how factors become institutionalized over time. Today this theory has been welcomed and it is applicable in the areas that affect organization policies, strategies, structures and procedures in the organization and how they become institutionalized over time as the organization interacts with its environment. This in turn affects how the organization performs in today's turbulent and competitive environment.

The study adopted this theory because it explains the changes brought about in organization by social values, regulations that affect decision and technological advancementsInstitution theory has put more emphasis on the organization environment are important in shaping firms structure and actions, the theory states that organization decisions are not purely driven by rational goals of efficiency but by cultural and social factors and apprehensions for acceptability.

II. EMPIRICAL LITERATURE REVIEW

Organizational Structure

The anatomy of any organization is considered as the organizational structure that provides the foundations which the company functions (Ansoff & McDonell, 2010). The organizational structure of the organization is considered to affect the behaviour of employees in all aspects that include decision making process and the structure is a major determinant of the activities of employees in any given organization (Hall, 2007). According to Miles and Snow (2014) the alignment mechanism is strategy, with structure being the firm's functional activities. Ghosal (2016) postulates, that the outmoded assessment of organizational structure describes structure as model in which a firm operates as work group and the authority relationship that interlinks the employees of the organization. According to Ansoff and McDonald's (2010) proposition, further supported by Ranson (2014) and Ogollah, (2012), organizational structure and processes should fit or match its environment in order for a company to attain desired performance.

A vast majority of scholars including Ghosal (2016), Ansoff and McDonald, (2010) and Busienei, (2013), thus aver that firms with good fit perform better than those without good fit.Structure is typically described on different aspects. Yet according to Alvesson and Wilmot(2002), structure is the patterned regularities and processes of interaction in an organization for evaluation and controlIn tandem with theory on bureaucracies by Max Weber structure is defined as a formal dimension frame work that is determined by leadership tasks and rules; precise and impersonal and authority relations (Hall, 2013). Child, (2012) andas further echoed by Busienei, (2013), underscored the hierarchical dimensions of structure typologically, as complexity, formalization and centralization.

Many scholars including Ghosal et al, (2014), Mabey (2012)Keith (2009)and Busenei (2013) describecentralizationasarigid hierarchical structural orientationwhere power and authority are concentrated at the upper stratum of the organization. Ghosal, (2014) describes organizational structure bydifferentiating between organizations on dimension of centralization or decentralization depending on relationship with corporate head office. Organic model on the other hand, enjoys considerable autonomy and hasa high degree of discriminabilityin some decision making (Barney, 2007).Various structures include; machine bureaucracy characterized by centralization, control and formal hierarchy, delayered, divisional, strategic business units, de-structured forms, team structures (Mabey, 2012). According to Mabey (2012), anorganization can achieve optimal performance, when itsstructure matches the changesin its environment. Studies by Geeraets (2004) usedspecialization to define how tasks aredistributed among employees anddistinguishedspecialization and differentiation sometimes referred to departmentalization which entailscomplexity of organizational structure.

Thus, it is expected that members in an organization of this type of structure find it difficult to agree on goals their decision making process tend to be interactive and political which may hinder firm performance. Chandler (2012) posits that formalization defines roles succinctly and unequivocally, butconversely, it might impede proactive behavior, creativity and innovation, thereby discouraging pursuit of opportunities which might negatively impact performance. According to Hall (2007) centralizationrefers to the extent to which the decision making and evaluation of activities is centralized. To a certain extent, centralizationis suitable for coordination of decision making and instilling cognitive capacity in anorganization (Mintzberg, 2004). They are formalized structures to reduce variability and ambiguity. However decision making becomes difficult for very large centralized descriptive organizations (Hall, 2013; Kidombo, 2007; Ogolla, 2012; Busienei, 2013). According to Ansoff and Sullivan (2013) the profitability of a firm is optimized when its strategic behaviour is aligned with its environment.Miller and Friesen (2006) posited that specialization and formalization areessential in decisionmaking as regards assigning roles and regulations.

Strategic Leadership

Douglas, Coleman and Oddy (2009) explains that for an organization to implement a strategic decision there are varying needs that influence the process such issues includes objectives, services and product required, the organization structure and the process involved. The leadership in organization provides a life line in action and strategy needed in the implementation process; studies have shown that the imperativeness of organization leadership and management is the key to success of strategic plans. Bateman and Snell (2009) describe strategic leadership as the ability to understand and influence others to make decision that enhance the long term viability of the organization and at the same maintaining its short term financial stability. While Amos (2007) defines strategic leadership as the ability to understand the entire organization and the environments within which its operates and using the understanding to create strategic change through the followers so as to place the organization in the environment for both short term stability and long term viability. Strategic leadership involves envisioning and anticipating a viable future of the organization and working as team to realize the mission and vision(Bateman & Snell, 2009).

According to Amos (2007) strategic leadership is a key that drives and explains organization profitability and competitiveness. Organization with better strategic leadership tends to achieve higher performance and enhance organizational success in their business operations. In order to attain the strategic objective the underlying strategic decision is accomplished via effective practice of strategic leadership(Amos, 2007). The main focus of strategic leadership is the future that is intended to create excitement in the future as well as for what is happening currently. The goal of a strategic leader is to gain a better understanding of the environment, business conditions and other aspects that recognize the challenges of the future. Strategic leadership has been marked as a systematic concern for the entire organization, its evolution, development and maintenance of the requisite resources and capabilities to enable the organization to compete(Boal & Hooijberg, 2009).

The main challenge that organization face is to provide clear structure that ensures that all the employees are familiar with and willing to endorse respectable strategic leadership practices, this means that employee must be initially be directly involved in the defining and debating the need for such a strategy. The proper route of achieving best strategy is to develop and utilize integrated strategic leadership structure that is capable of being applied to the widest possible range of business related issues and mechanisms(Nel & Beudeker, 2009). It is vital for organizations to balance, integrate, identify and align all the internal and external variables that are likely to determine and impact on the organization capacity to fulfil strategic leadership. That includes the patterns, trends and possible reactions that may be caused by the activation of strategic leadership. Strategic leadership means that the leader taking necessary action and steps to ensure the delivery of products and services meets the needs of both external and internal customer, which is very important for the future of the business.Important factors for building quality that influence strategic leadership are personal accountability and empowerment (Fulmer& Bleak, 2007).

Some of the problems that current and future leaders are likely to face in strategic leadership include competition from unexpected quarters this is because rules in the business games keep changing with competition, modern leaders represent what business needed in the past and not the future; the talent that is available in the firm often lacks sufficient numbers to replace the leaders that are leaving or soon will be living; globalization and technological changes that demands more output and decision making from the leader and makes the leaders work more difficult; challenges of strategic directions, firms alignment and staff commitments that continue to exist and are aggravated in the current competitive situation; education and training initiative; development initiatives of leadership that are not integrated with business needs and finally internal customers that are questionable(Fulmer & Bleak, 2007). Strategic leadership practices have also been argued as being able to lead to organizational performance for which it has also been averred that strategic leadership practice is equally fitting for not-for-profit organizations as they also require performance (Awan, Qureshi, & Arif, 2012).

Strategic leadership practice in the organization enables the leaders to anticipate the future challenge, to interpret, decide, and align organizational performance (Schoemaker, Krupp, & Howland, 2013). Ahmed (2013) proposes use of strategic leadership practice in addressing the challenges facing organizations in the 21st century. Likewise, Kirimi and Minja (2010) propose that in order for strategic leaders to be successful, there is a need to blend managerial leadership, strategic leadership and visionary leadership in this process.

Organizational Culture

Culture is defined as a comparatively secure set of beliefs, behaviour and values frequently held by a community, being obtained from social anthropology as a structure for grasping primitive communities(Agha & Alrubaiee, 2012). Perreault, McCarthyand Canon (2010) refer culture as a complete set of beliefs, attitudes and manners of getting things done of a sensibly homologous set of individuals. It is a set of impressions, essential values, behaviours and wants learned by community members from kinsfolk and other institutions that are of importance (Schein, 2011). Firms normally have organizational cultures which are the values and beliefs so as to refine a set of activities by management. Luthans, (2010), affirm that organizational cultures are the norms and values which direct the character of company employees. Every employee will act in a manner conforming to the existing culture in order to be consented by the environment. Whilst the definition of the organizational culture in accordance to Robbinsand Stephen(2011) is a structure of divided interpretation held by organizational employees, it differentiates it from other companies. Additionally, Hofstede, (2001) states that organizational culture is a joint thinking plan of action which differentiates individuals of one company from the others.

Organizational culture is a grand total of important visions, values, perspectives, modes and standards of behaviour that characterize an organization (Cameron & Quinn, 2011). It constitutes the dominant culture that influences the shareholders of the organization as it affects the manner in which things are done in the firm. Dasanayake and Mahakalanda, (2008) contends that organizational culture configures in answer to the necessity for endurance and external revamping as well as internal. For calculating and assessing the implementation of the culture of an organization, there are diverse beliefs and judgments that have been communicated by specialists for instance: Beech and McKenna (2009) assert that organizational culture is categorized into numerous elements namely: Core values held by the organization, the philosopher, that gives way to the determination of the organizational policies in regard to the customers and employees, regulations to relate in a good manner in firms that should be learned so as to be in a position to receive new employees of the company, norms applied in the work, some typical character in a regular communication amongst employees of the firm, ambience or feeling generated within the firm(Cameron & Quinn, 2011).

As a management tool, organizational culture can achieve success, efficiency, work ethic, high outputs, as shown in various companies in America, Japan and other nations in Europe (Stewart, 2010), whereas Dasanayake and Mahakalanda(2008)affirm that, organizational culture can impact how individuals set personal and professional targets and objectives, utilization of resources and performing duties in its accomplishment. This explains that the worth structure embraced by the firm may influence how employees behave and the way work is done. Organizational culture can be said that it encourages employees to attain objectives of the organization as Darmawan (2013) affirmed that, organizational culture has some relation to the accomplishments of a company. With culture in the firm, motivation and character of employees can also be enhanced so as to boost its productivity and in turn upgrade the firm's performance to attain the objectives of the firm (Dougall, Parkes, & Langford, 2017).

The firm with time will reinforce 'norms' that is accepted (normal) expected character patterns in the firm. A norm is described as an accepted pattern character that is bit of a culture. Serrat(2009) outlines components of organizational culture, for instance: norms and traditions, physical surrounding, management behaviors, rules and policies. Pinpointing these components of culture allows firms to determine attributes that can be managed to aid in implementing and sustaining organizational change. Behavioral, verbal, and tangible artifacts are the exterior exhibition of organization culture. Artifacts are vital elements of corporate culture that differentiates the given organization from the others. Artifacts are the physical and visible features of an organization that individuals see hear or feel, for instance: language, anecdotes, myths, ceremonies, legends, rituals, décor, appearance etc. (Armstrong, 2013).

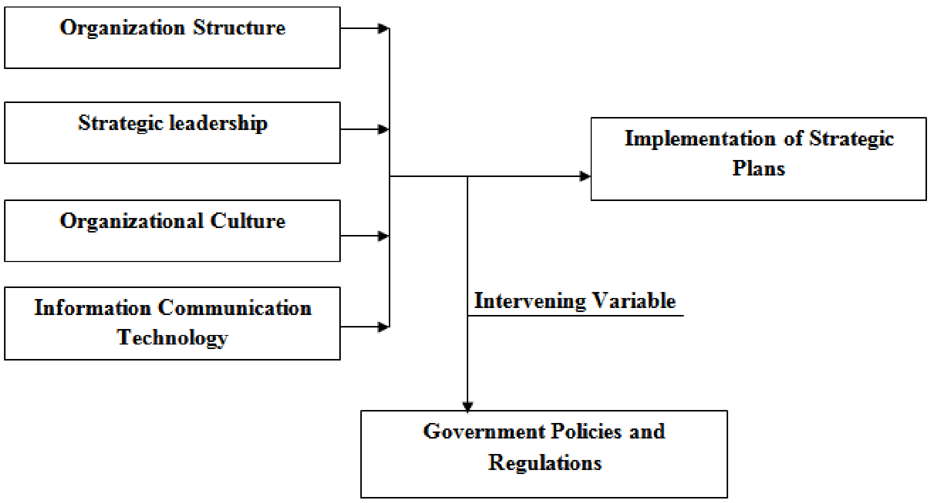
Schein (2011) makes it clear that value which explains structure and rules for communication characters and social interaction of community members is an image of causal cultural presumptions. People who have the same values could feel or interpret occurrences with situations in the same manner Values are common guidelines, criteria, or propositions that guide the character of employees (Boal & Hooijberg, 2009). Kandula (2006) pointed out effective execution of duties can never be got without daunting cultural values. There are two forms of values including instrumental and terminal. Desired way of behavior is an instrumental value as stated by Ornstein and Lunenburg(Krentner & Kinicki, 2011). A desired outcome which individuals want to achieve is terminal value (Lunenburg, Bulach & Potter, 2012).

Information Communication Technology

Adler (2010) predicted the need to have four types of abilities for sustenance technological innovation at the organizational level (organizational flexibility, Innovation processes, product development and superior manufacturing capability). Christensen (2005) grouped innovation capabilities into various assets such as process innovation, scientific research, design assets and product innovation. Burgelman (2008) studies in detail the technological innovation capabilities as a collection of organizational practices and features that support organization's technological innovation strategy. Yam (2008) argued that the success of technological innovation is not about technological capabilities of the organization other than other crucial capabilities in the organization, resource allocation, strategic planning, manufacturing and marketing. Investigation on whether not all new products in the market are vastly success while other has failed in the market has been related with prudent launching practices. These probes have isolated an array of success drives such as development of a different product with a persuasive value intention; creating product/service base on the customer input, assuming front-end approach homework, initial product definition, seeking sharp, provision of sufficient resources and developing a team which dependable, efficient and cross-functional(Cooper, 2011).

Technological innovation strategies adopted by organization helps them identification of new revenue opportunities and improved satisfaction of the customers through reliable delivery. The success of most organization depends on the efficiency of operations process which is a result of technology investments. Technological innovations involve adoption of systems or information systems such as ERP that provides capabilities that support and enhance the production process. The system promotes the improvements of organizational activities by automation of the process involved in the production of goods and services (Valacich& Schneider, 2012).

Conceptual framework



Research Hypothesis

H_o1 There is a significant relationship between organization structure and implementation of strategic plans.
H_o2 There is a significant relationship between leadership styles andimplementation of strategic plans
H_o3 There is a significant relationship between organizational culture andimplementation of strategic plans
H_o4 There is a significant relationship between information communication technologyand implementation of strategic plans.

III. METHODOLOGY

The research was concerned with understanding of the present with a view to being able to predict the future situation. Research philosophy is the foundation of information and its nature contains vital assumptions on the way the research study views the world(Saunders, Lewis, & Thornhill, 2007). Research methodology is influenced by philosophical orientations. Epistemologically, there are two broad research philosophies that dominate the literature in the social sciences: positivism and phenomenology. These philosophical approaches are defined by assumptions concerning reality, epistemology (knowledge, human nature (pre-determined or not) and methodology. Cooper and Schindler (2011) explains that positivism takes into account the quantitative approach and it's based on real facts, neutrality, objectivity, validity and measurement of results. The requirement is that the facts must be established for casual relationships that may be observed. Empirical studies based on hypothetical and deductive research approach in which the study begins with a hypothesis, are most appropriate for this type of investigations (Saunders, Lewis, & Thornhill, 2007).

The phenomenological approach doesn't start from the established theory and then procced to collect information that will either reject or vindicate the applied theory. This research study was guided by the positivist paradigm because it is anchored on theory from which hypotheses are derived, followed deductive reasoning and employed quantitative methods to ensure precision, logic and evidence testing.Borg and Grall (2009) described target population as common set of study units which the researcher wishes to generalize results. The study target population of 1750 composed of employees of KRA in all levels of employment that will include senior level managers, middle level managers and non-management staff. These are the people that are involved in decision making process in the organization.Analysis of data was done using descriptive statistics. Specifically, means, averages and percentages were used in the study. The data analysis tools were simple tabulations and presentations of the report using spread sheets and SPSS version 24.0. Quantitative and qualitative methods were both used for data analysis; Data was first coded then arranged in line with study variables from which each individual concept analyzed and presentation made in order to meet study objectives, the study findings were tabulated and calculated and interpretation made.

Regression Analysis

A multivariate regression model was applied to determine the form of relationship of determinants of successful implementation of strategic plans in State Corporation. The predictors were organization structure, information communication technology,strategic leadershipand organizational culture. The results are presented in table below.

Regression Analysis model

Model	R	R square	Adjust R square	Std. Error of the estimate
1	0.801(a)	0.621	0.499	2.3214

Predictors in the research study remains constant are organization structure, information communication technology,strategic leadershipand organizational culture. The Adjusted R^2as the coefficient of determination and shows an adjusted R^2value of 0.499. This shows that there was a variation of 0.499 between organizational structure, strategic leadership, organization culture, information communication technology and the predictors. This is to mean that the independent variables explained 6.21% as determinants of successful implementation of strategic plansat a 95% confidence level.

ANOVA Analysis of Variance

Model		Sum of Squares	df	Mean square	f	Sig
1	Regression	394.47	3	131.487	13.212	0.000(a)

a Predictors in the study that remains constant are organization structure, information communication technology, strategic leadershipand organizational culture .
b Dependent Variable: Implementation of Strategic Plans

The research adopted ANOVA to establish the appropriateness of the regression model to provide realisable results. An f-significance value of p = 0.000 was established. The findings indicate means that the influence of strategic leadership on implementation of strategic plans was significant. Hence the regression model has a confidence level above 95%. The value of the critical F is 1.58, this value is less than the calculated F value of 2.362 thus the regression model is reliable

Coefficients Results

Model		Unstandardized coefficients		Standard coefficients	t	Sig
		B	Std. Error	Beta		
1	Constant	21.236	2.411		0.784	0.000
	Organization structure	0.213	0.081	0.272	2.627	0.010
	Strategic leadership	0.701	0.108	0.421	6.267	0.000
	Information communication technology	0.217	0.084	0.288	4.965	0.061
	Organizational culture	0.003	0.006	0.045	0.442	0.660

Results in Table above shows that there is a positive relationship between strategic leadership and all the predictors as shown by beta coefficients: organization structure ($\beta = 0.213$);Information communication technology($\beta = 0.271$);Strategic leadership($\beta = 0.701$) and organizational culture ($\beta = 0.003$).
The regression equation established was as following
Y = *21.236 + 0.213X1 + 0.701X2 + 0.217X3 + 0.003X4*

The implication is that,organization structure, information communication technology,strategic leadershipandorganizational culture affect implementation of strategic plans. An increase in any of the provision would definitely improve implementation of strategic leadershipinKRA. However, the study established there is a positive but statistically insignificant relationship (β =0.03, p= 0.660>0.05) between organizational cultureandstrategic plans. This implies that organizational culture would not necessarily enhance implementation of strategic plansinKRA.

IV. CONCLUSION AND RECOMMENDATIONS

The study established that strategic leadership, supportive organization structure, organization culture and sufficient ICT infrastructure enables successful implementation of strategic plans, the study also established that successful implementation of would require different support systems that are not limited to leadership, organization structure and culture and cutting edge technology. But involving all the stakeholders from the point of strategy formulation is the key to employees and other stakeholders own the entire process. At KRA the organizational structure is fairly effective. Organizational structure greatly contributes toward successful implementation of the strategic plans there for originations require effective structures in place which supported strategy implementation process.

The study established that for successful implementation of strategic plans the organizational structure should be consistent with the strategy to be implemented; it should be able to define resources needed, skills and expertise required, motivation among other factors. Leadership that is transformational is always committed to implement strategic change in organization therefore the successful implementation of plans depends on organization leadership. Strategic leadership is one important influence on the success of strategy implementation it provides a shared commitment and understanding by organization executives.

The study established that organization culture influences the way employee in management make decisions. Staffs significantly participate in deciding in what happens in their work stations; organization structure is one of the important factors that help employee in management decision making as well as organizational leadership and also organization performance. From the findings about the reasons of low employee involvement, it can be concluded that employee involvement has not been understood clearly by management and most of the employees for that matter fail to appreciate its existence and benefits to the organization.

The study suggest the following recommendations for improvement, KRA Management should play manifest part in influencing organizational culture that is aligned to organization structure and strategy. Management of KRA should have a clear picture of the company‘s organizational culture. Management of KRA should focus more on adhering to organization mission by ensuring that employees are conversant with mission and visions of the organization. Senior administration must toil on ethical practices in the organization that are likely to promote higher performance culture. Management of KRA should invest in regular staff training and development in order to improve and develop human capability and should involve employees in decision making this makes the employee identify themselves with the organization.

Information must be communicated in such a way that all employees no matter the level is made aware of what is going on in the organization at any particular point in time. This can be achieved by holding regular meetings at the departmental level to discuss issues and create opportunity for employees to voice their views and make suggestions on how to make their work efficient and effective. Also management should create an atmosphere where employees would be educated on what employee involvement is about, the forms and the benefits of practicing employee involvement in the organization. This will help ensure a conducive atmosphere between management and employees in undertaking effective and efficient decisions that will enhance strategy implementation.

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