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Abstract

This study aimed to evaluate the performance management system and its impact on accountability in the Kenyan Parliament. The specific objectives were to assess the effects of management support, feedback mechanisms, goal alignment, and system agility on accountability. Using goalsetting theory, supported by institutional and resource dependence theories, the study sampled 230 respondents from a target population of 544, gathering data through questionnaires. A pilot test was conducted with ten participants from the Nairobi City County Assembly. Data was analyzed using SPSS, with results presented in tables and figures. The findings revealed that management support had the greatest impact on accountability, followed by goal alignment and feedback mechanisms, with system agility having the least effect. This study concludes that the performance management system significantly impacts accountability in the Kenyan Parliament, with management support being the most influential factor, followed by goal alignment and feedback mechanisms. System agility had the least effect. The study recommends that the PSC strengthen performance management and align institutional policies with strategic objectives. It also suggests increasing the use of feedback mechanisms to improve communication and service delivery. Further research is advised to explore accountability in other public institutions and county governments.

Keywords: Performance Management System, Accountability, Kenyan Parliament, Feedback Mechanisms, Goal Alignment

1.1 Introduction

Accountability in institutional governance is crucial for ensuring transparency, ethical behavior, and long-term success (Tooley & Hooks, 2020; Han & Hong, 2019). It involves responsibility for actions and decisions, promoting a culture of trust and responsibility that enhances corporate credibility and collaborative responsibility (Galgallo, 2021). Transparent decision-making processes are essential, as they ensure fairness and encourage honesty, allowing for stakeholder engagement and reducing the likelihood of unethical activities (Tooley & Hooks, 2020; Kang, Chang, & Williams, 2022; Abor & Tetteh, 2023). Compliance with legislative rules, representing ethical behavior and adherence to societal norms, is fundamental for maintaining public trust and

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confidence (Onyango, 2019; Galgallo, 2021). Oversight mechanisms, such as audits and public reporting, prevent resource misuse and ensure financial integrity and operational efficiency (Kang, Chang, & Williams, 2022; Onyango, 2019).

A lack of accountability can undermine confidence, reduce morale, and jeopardize stakeholder support, potentially leading to unethical behavior and financial mismanagement (Galgallo, 2021; Tooley & Hooks, 2020). Performance management systems (PMS) are essential in improving accountability, particularly by aligning employee performance with organizational goals and providing regular feedback (Diamantidis & Chatzoglou, 2018; Boon, Den Hartog, & Lepak, 2019). Effective PMS facilitates goal alignment, ensures ongoing progress through regular evaluations, and adapts to changes in technology and policy (Kasale et al., 2023; Saeed et al., 2019). Globally, performance management systems have been shown to improve departmental performance, as seen in the Australian public sector (Chowdhury & Shill, 2021). PMS effectiveness varies, but aligning public institutions with stakeholder needs is key to its success (Castelo & Gomes, 2023; Tran & Nguyen, 2020).

Regionally, in Ethiopia, PMS has positively impacted employee performance in SMEs, with appraisals being strongly correlated with improved outcomes (Siraj & Hagen, 2023). Locally, in Kenya, PMS has been linked to increased employee productivity in Kiambu County hospitals and teacher motivation in Gem Sub-County, Kenya (Owino, 2019; Okoth & Flora, 2019). Feedback from performance management is crucial for personal development and organizational growth (Wainaina & Kiama, 2019). However, inefficient performance management systems can severely impact accountability and transparency (Mahlatsi, 2018).

Accountability is not only about being answerable for actions but also involves defending decisions and facing the consequences of wrongdoing (Mulgan, 2020). Integrating various types of accountability, such as democratic, professional, managerial, and governance accountability, enhances overall institutional accountability (Hooge et al., 2021; Abor & Tetteh, 2023). In Kenyan government institutions, four accountability practices—leadership, performance, resources, and procedures—are essential for providing accurate and timely information to the public (Roberts, 2018).

Effective resource allocation and oversight are critical in maintaining accountability, ensuring that financial, human, and physical resources are used efficiently (Han & Hong, 2019). Management support, including clear communication of changes and the provision of necessary resources, is vital for the successful implementation of institutional strategies (Kriger & Zhovtobbryukh, 2019). Feedback mechanisms, particularly when combined with other forms of feedback, positively impact employee behavior and safety, contributing to quality assurance in performance management systems (Cooper, 2009; Raines, 2011). Goal alignment, which involves aligning business strategies with IT and institutional structures, is essential for achieving predetermined goals (Henderson & Venkatraman, 1993; Anuar & Kamruzzaman, 2018). Finally, systems agility, defined as the ability to quickly adapt to changes, is crucial for maintaining a competitive advantage and institutional success (Crocitto & Youssef, 2017; Tallon & Pinsonneault, 2019).

The Kenyan Parliament, with a history dating back to 1907, has evolved into a democratic body that plays a key role in maintaining political stability and supporting the socioeconomic development of the country (PSC, 2019). Its primary responsibility is to hold the executive accountable to the people, ensuring public accountability as the cornerstone of good governance.



However, African parliaments, including Kenya's, face challenges in fulfilling this duty due to their relative weakness and marginalization (PSC, 2019).

1.2 Statement of the Problem

In the Kenyan Parliament, accountability continues to be a significant challenge, as evidenced by the Auditor General's report on county office spending, which uncovered substantial discrepancies in the management of public funds. The report revealed a total expenditure of Kenya Shillings 4,790,859,872 on goods and services, with an unaccounted balance of Kenya Shillings 1,078,164,465, and an additional Kenya Shillings 323,529,562 linked to questionable payments for county services. These figures point to a clear failure to comply with the Public Finance Management Regulations (PFMR) of 2015, specifically Rules 90 and 100, which mandate the proper maintenance of bank reconciliation statements and cash records. The inability to verify the legitimacy of these expenditures, as noted by the Auditor General (2022), highlights a persistent weakness in accountability mechanisms within the Kenyan Parliament, despite efforts to improve financial management practices.

Additionally, the Public Investment Committee has raised concerns about compliance with audit standards, which directly affects the performance of government functions. Although the Kenyan Parliament has made strides in implementing performance management systems (PMS), including the introduction of performance contracting, significant lapses remain. The Public Finance Management Committee reported failures in effectively overseeing critical government operations, such as the expiration of the automation period for procurement processes without successful implementation (Public Finance Management, 2022). Issues like rising debt ceilings and budget deficits further underscore the weaknesses in the Parliament's accountability system. These challenges emphasize the urgent need for a more robust and effective PMS to strengthen accountability within the legislative framework.

While previous studies have explored the role of PMS in enhancing accountability, most have focused on other contexts. For example, Chowdhury and Shill's (2021) research examined modern public management practices in a government-owned department in the Australian Capital Territory but did not specifically address PMS in legislative settings, revealing a contextual gap. Similarly, Owino (2019) studied the impact of PMS on worker productivity in county referral hospitals, and Kiama and Wainaina (2019) highlighted the role of supervisor feedback in employee development, neither of which focused on legislative accountability. This study seeks to fill these gaps by investigating how performance management systems can enhance accountability within the Kenyan Parliament, providing insights specifically tailored to the unique challenges faced by this institution.

1.3 Study Objectives

The study's primary goal was to determine the performance management system and accountability in the Kenyan Parliament. The specific objectives are;

- i. To examine the effects of management support on accountability in the Kenyan Parliament
- ii. To establish the effects of feedback mechanisms on accountability in the Kenyan Parliament
- iii. To determine the effects of goal alignment on accountability in the Kenyan Parliament
- iv. To examine the effects of systems agility on accountability in the Kenyan Parliament



1.4 Research Questions

- i. To what extent does management support affect accountability in the Kenyan Parliament?
- ii. What is the effect of feedback mechanisms on accountability in the Kenyan Parliament?
- iii. Does goal alignment influence accountability in the Kenyan Parliament?
- iv. How does systems agility influence accountability in the Kenyan Parliament?

2.1 Theoretical Literature Review

This study is anchored by the theoretical foundations of Goal Setting Theory, Institutional Theory, and Resource Dependence Theory, with Goal Setting Theory serving as the primary framework.

2.1.1 Goal Setting Theory

Developed by Dr. Edwin Locke in the 1960s, Goal Setting Theory posits that specific and challenging goals, when combined with appropriate feedback, lead to higher performance by directing attention and regulating effort (Locke & Latham, 2015). The theory emphasizes the importance of clear objectives in enhancing individual and institutional accountability, motivating individuals through four key processes: energizing functions, meaningfulness, perseverance, and distinguishing consideration (Deschamps & Mattijs, 2017). This framework is relevant to understanding how institutions manage employee performance and aligns individual ambitions with broader organizational goals, thereby fostering a supportive work environment conducive to high productivity (Bipp & Kleingeld, 2011).

Goal Setting Theory provides a structured approach to examining how institutions interact with their personnel and other stakeholders, particularly in competitive environments. By setting clear, specific goals and providing the necessary support, institutions can ensure that their staff operates at optimal levels, aligning their personal goals with institutional objectives. This theory is particularly applicable to the study as it explains the relationship between key variables such as management support, feedback mechanisms, goal alignment, and systems agility, all of which are critical for institutional performance and accountability (Locke & Latham, 2015).

2.1.2 Institutional Theory

Institutional Theory, developed by Goguen and Burstall in 1984, focuses on the influence of an organization's environment on its structure and behaviors. The theory posits that social and cultural factors, rather than purely rational goals, significantly shape institutional decisions and actions (Aksom & Tymchenko, 2020). Institutions often conform to societal expectations and norms, leading to homogeneity in practices among similar organizations, driven by pressures for legitimacy (Gauthier, 2013). This theory highlights how external pressures, such as changes in the environment, compel institutions to innovate or adapt, even when such changes may not align with the institution's original objectives.

Institutional Theory is crucial for understanding how institutions interact with their environments and stakeholders, particularly in terms of accountability and transparency. The theory suggests that institutions are influenced by more than just logical goals; they are also shaped by social norms and external demands, which can impact how they manage employee performance and accountability (Aksom & Tymchenko, 2020). This study applies Institutional Theory to examine how management support, feedback mechanisms, goal alignment, and systems agility become

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ingrained in institutional practices, influencing their operations and accountability within the broader societal context.

2.1.3 Resource Dependence Theory

Resource Dependence Theory, formulated by Salancik and Pfeffer in 1978, examines how an organization's reliance on external resources influences its behavior and strategies. The theory argues that institutions must manage their dependence on external resources to ensure survival and effectiveness, often through strategies such as mergers, alliances, or political action (Salancik & Pfeffer, 1978). This approach highlights the power dynamics between institutions and their external environment, where institutions seek to reduce uncertainty and dependence by actively managing external resources (Grewal & Dharwadkar, 2002).

The theory is particularly relevant in contexts where institutions must navigate external pressures to maintain accountability and control over resources. By employing strategies to manage interdependence and uncertainty, institutions can proactively influence their environment to their advantage, enhancing their ability to achieve desired outcomes (Davis & Cobb, 2010). In this study, Resource Dependence Theory is used to explore the connections between management support, feedback mechanisms, goal alignment, systems agility, and how these factors influence institutional accountability and performance within the Kenyan Parliament. The theory provides insights into how institutions can effectively manage their external dependencies to maintain control and achieve accountability in a complex environment (Salancik & Pfeffer, 1978).

2.2 Empirical Literature Review

The empirical literature on accountability within organizations identifies key factors such as management support, feedback mechanisms, goal alignment, and systems agility, each playing a critical role in influencing accountability. Tran, Nguyen, and Hoang (2021) examined the impact of leadership and accounting proficiency on accountability within Vietnamese public organizations. Their study found that both leadership and accounting capacity significantly enhanced the quality of financial reporting and overall accountability. By employing structural equation modeling, the study demonstrated that improved financial reporting directly correlates with increased accountability, highlighting the importance of strong leadership and effective accounting practices in public sector reforms.

Similarly, Kuo et al. (2021) explored how transformational leadership influences felt accountability among employees. Their findings showed that under transformational leadership, accountability fosters creative work behaviors, emphasizing that leadership style significantly impacts how employees interpret and respond to accountability. This underscores the positive effect of transformational leadership in enhancing organizational accountability.

Regarding feedback mechanisms, Church and Dawson (2018) introduced the "Development Check-In" (DCI) as a feedback system designed to promote accountability and drive sustainable behavioral change within organizations. Their study demonstrated that multi-rater feedback systems like DCI effectively foster leadership development and accountability, particularly when aligned with organizational development principles. Carvalho, Carvalho, and Carvalho (2023) further explored the paradoxical effects of leaders seeking feedback from subordinates. They found that while such feedback inquiries can encourage positive subordinate behaviors, they may also trigger negative reactions, depending on the subordinates' regulatory focus. This study highlights



the complexity of feedback dynamics and its dual impact on accountability based on individual characteristics and contextual factors.

The relationship between goal alignment and accountability has also been the subject of research. Celik et al. (2023) examined goal-setting in performance-based contracts, revealing that supplier goal commitment is significantly influenced by contractual elements such as accountability, autonomy, and reward schemes. Accountability was found to mediate the relationship between goal alignment and performance outcomes, underscoring the importance of well-designed contracts to ensure commitment and accountability. Anamanjia and Maina (2022) focused on the Kenya Revenue Authority (KRA), finding that strategic alignment, particularly in resources and culture, positively impacts organizational performance. Their research indicated that structural alignment enhances feedback mechanisms and decision-making, thereby promoting accountability within public institutions.

Additionally, systems agility is a critical aspect in enhancing accountability. Sahid, Maleh, and Belaissaoui (2020) explored IT service management's strategic agility, concluding that enhancing agility is crucial for real-time process management and operational efficiency. The study proposed incorporating agility management into IT service management processes, emphasizing its role in maintaining accountability in dynamic environments. Rathor, Xia, and Batra (2023) investigated software development agility, revealing that process variables like communication and collaborative decision-making are essential for achieving agility. Their study highlights the interplay between team, methodology, and process factors, with agility serving as a critical component in sustaining accountability within software development teams.

These studies collectively underscore the importance of management support, effective feedback mechanisms, goal alignment, and systems agility in enhancing accountability across different organizational contexts. They provide empirical evidence that these factors are crucial in fostering accountability, especially in environments where leadership, strategic alignment, and adaptive processes are critical.

2.3 Conceptual Framework

The conceptual framework establishes connections between the variables while closely monitoring the particular variables that the investigation is seeking for.

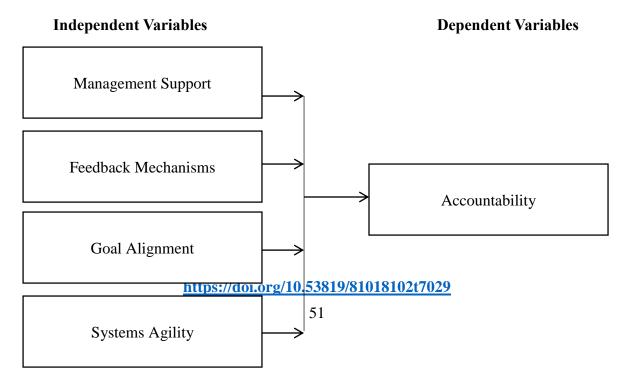




Figure 1: Conceptual Framework

3.0 Research Methodology

A descriptive research design was adopted to characterize the features of the population and study issues, providing a structured framework to convert research questions into actionable projects. The target population consisted of clerks, staff of Parliament, Members of the National Assembly, and Senators, totaling 544 individuals. A stratified random sampling technique was used, resulting in a sample size of 230 respondents, determined using the Cochran formula at a 5% level of significance. Data was collected through questionnaires, chosen for their efficiency in gathering both qualitative and quantitative data. A pilot study was conducted with a 10% sample from the County Government of Nairobi Assembly to test the validity and reliability of the instruments. Validity was assessed through content and face validity, while reliability was tested using the Cronbach Alpha coefficient, aiming for a coefficient of 0.7 or higher. Data analysis was performed using SPSS version 27, employing descriptive statistics and multiple linear regression to evaluate the significance of independent variables—management support, feedback mechanisms, goal alignment, and systems agility—on the dependent variable of accountability. Ethical considerations included obtaining necessary approvals and ensuring respondent anonymity throughout the study.

4.0 Findings

4.1 Descriptive Results

Table 1: Management support

	SA	A	Z	D	SD	Mean	SD
The management oversees all departmental feedback structures to enhance accountability.	44%	52%	4%	0%	0%	4.10	.725
Support from management is crucial for effective resource allocation	54%	40%	6%	0%	0%	4.00	.885
The creation of strategies is ensured by management, which leads to the successful sustainability of mentorships programs.	42%	54%	4%	0%	0%	3.96	.796
Proper planning, organizing, and coordinating of performance management systems are made possible by management support.	43%	51%	3%	3%	0%	3.95	.739
People are inspired to put in extra effort to meet the performance goals through management support	57%	40%	3%	0%	0%	3.92	.833
Average						3.97	0.7956

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The study examined the impact of management support on accountability, focusing on how departmental feedback structures and strategic oversight enhance accountability. Results show that 44% of respondents strongly agreed, 52% agreed, and 4% were indifferent to the notion that management oversees feedback structures to foster accountability. The standard deviation (SD) was 0.725, with an average response of 4.10. Similarly, 54% strongly agreed and 40% agreed that management support is crucial for effective resource allocation, yielding a mean of 4.00 and an SD of 0.885. These findings highlight the critical role of management in accountability practices, aligning with Tran, Nguyen, and Hoang (2021), who found that leadership and accounting capacity positively affect financial reporting quality and accountability.

Further analysis showed that management's role in strategy creation for mentorship program sustainability received favorable feedback, with 54% agreeing and 42% strongly agreeing. None of the respondents disagreed, and the average score was 3.96 with an SD of 7.96. Management's role in proper planning, organizing, and coordinating performance management systems was also well-received, with 43% strongly agreeing and 51% agreeing. This indicates that management support plays a significant role in improving accountability and fostering organizational success.

Additionally, 57% of respondents strongly agreed that management support inspires employees to put in extra effort toward achieving performance goals, with a mean score of 3.92 and an SD of 0.833. Overall, the average mean of responses related to management support was 3.995, demonstrating its critical influence on accountability. These findings resonate with Kuo et al. (2021), who observed that transformational leadership enhances accountability and promotes extra-role behavior in employees, positively impacting workplace performance.

This aligns with existing literature, such as Ferry and Sandford's (2022) work, which highlights the tension between local electorate accountability and hierarchical accountability, emphasizing the ongoing importance of management and leadership in maintaining institutional control. This demonstrates the broader implications of management support for enhancing both accountability and employee performance.



Table 2: Feedback mechanisms

	SA	A	Z	D	SD	Mean	SD
The feedback mechanisms continuously enhance our procedures, which results in performance accountability.	51%	40%	7%	2%	0%	3.91	.651
We have efficient feedback structures that	47%	38%	9%	4%	2%	3.96	.725
enhances accountability. The performance system continuously monitors our operations and provides feedback on a timely basis.	54%	40%	6%	0%	0%	4.00	.799
There are top-notch feedback mechanisms processes in place to enhance efficiency.	55%	40%	3%	2%	0%	4.10	.678
Through feedback, the management makes sure the complaints are timely addressed and live up to our expectations.	46%	51%	3%	0%	0%	4.22	.694
Average						4.04	0.690

The study aimed to assess the impact of feedback mechanisms on accountability, and the findings, presented in Table 2, indicate a significant and positive relationship between the two. Respondents largely agreed or strongly agreed that effective feedback mechanisms enhance accountability by continuously improving procedures, with means ranging from 3.91 to 4.22 and standard deviations indicating consistent responses. Specifically, the majority of respondents recognized the importance of efficient feedback structures, timely monitoring of operations, and management's role in addressing complaints through feedback, all of which contribute to improved accountability.

These findings align with existing research. For instance, Church and Dawson (2018) highlighted the effectiveness of multi-rater feedback techniques in fostering ongoing development and accountability among leaders and managers. Similarly, Carvalho, Carvalho, and Carvalho (2023) explored the dual nature of leader feedback inquiries, noting that while some feedback can be perceived as challenging and lead to positive behaviors, it can also be viewed as threatening, prompting negative responses depending on the individual's regulatory focus. Additionally, Valentinov (2017), drawing on Luhmann's systems theory, emphasized the critical role of feedback in maintaining organizational sustainability and complexity, suggesting that feedback mechanisms must carefully navigate the balance between internal processes and external environmental factors. Overall, the study underscores the crucial role that feedback mechanisms play in enhancing accountability within organizations.



Table 3: Goal alignment

	SA	A	Z	D	SD	Mean	SD
The institution's has administrative controls towards determining accountability.	46%	51%	3%	0%	0%	4.22	.694
My institution has adequate managerial staff that assists in ensuring that we are accountable for our time and resources.	54%	40%	6%	0%	0%	4.00	.852
Team members are informed of changes in priorities and the rationale behind them.	55%	40%	3%	2%	0%	4.10	.678
The tasks and responsibilities of every team member are understood by the everyone.	43%	55%	2%	0%	0%	4.38	.678
There is a suitable distribution of duties among all team members	46%	51%	3%	0%	0%	4.21	.872
Average						4.18	0.756

The study aimed to determine the impact of goal alignment on accountability. The findings, summarized in Table 3, indicate a significant positive relationship between the two. A large majority of participants strongly agreed or agreed that goal alignment plays a crucial role in enhancing accountability, with mean responses ranging from 4.00 to 4.38 and standard deviations suggesting consistent agreement. Specifically, respondents acknowledged the importance of administrative controls, a clear understanding of team roles, timely communication of priority changes, and equitable distribution of duties in fostering accountability.

These findings are consistent with previous research. For example, Nowicki, Uvet, Adana, and Cevikparmak (2023) demonstrated that goal alignment, particularly in performance-based contracts, significantly improves supplier performance by enhancing accountability mechanisms. Similarly, Anamanjia and Maina (2022) found that structural, cultural, and resource alignment positively influence organizational performance at the Kenya Revenue Authority, highlighting the critical role of strategic alignment in decision-making and accountability.



Table 4: Systems agility

	SA	A	Z	D	SD	Mean	SD
The institution offers system enhancements that enhances accountability.	54%	40%	6%	0%	0%	4.00	.885
Continuous process enhancements are conducted in accordance with iso certification standards	54%	40%	6%	0%	0%	4.00	.885
Design evaluation for ongoing improvement is conducted via internal quality audits	43%	52%	4%	0%	0%	4.10	.919
Our systems undergo safety reviews on a regular basis	43%	55%	2%	0%	0%	4.38	.678
Process improves in the institution is subject to a policy that calls for constant accountability	46%	51%	3%	0%	0%	4.21	.872
Average						4.14	0.848

The study aimed to explore the impact of systems agility on accountability, with findings presented in Table 4. The results indicated a strong positive relationship between systems agility and accountability, as evidenced by high agreement levels among respondents. The responses revealed that the majority of participants agreed or strongly agreed that system enhancements, ongoing process improvements, and regular safety reviews significantly contribute to accountability, with mean scores ranging from 4.00 to 4.38 and standard deviations reflecting consistent responses.

These findings are supported by previous research, such as Sahid, Maleh, and Belaissaoui (2020), who highlighted the importance of agility in managing real-time processes and enhancing IT service management. Similarly, Rathor, Xia, and Batra (2023) emphasized the role of team, methodology, and process variables in fostering software development agility, which in turn supports accountability. Mao, Liu, and Gong (2024) further demonstrated that balancing IT capabilities is crucial for promoting organizational agility, especially in the context of digital transformation. These studies reinforce the conclusion that systems agility is essential for improving accountability within institutions, particularly through continuous improvement and adaptive processes.



Table 5: Accountability

	SA	A	Z	D	SD	Mean	SD
There are measures in place to evaluate the	120/	510/	20/	20/	0%	3.95	.739
There are measures in place to evaluate the veracity of Performance Management Systems on a regular basis to monitor my performance in relation to accountability.	43%	3170	370	370	U70	3.93	.139
Feedback mechanisms have been put in place to monitor and evaluate accountability milestones	47%	38%	9%	4%	2%	3.96	.725
The efficiency Performance Management Systems are linked to our strategic goals.	43%	52%	4%	0%	0%	4.10	.919
Accountability goals and plans are specific, measurable, and manageable.	43%	51%	3%	3%	0%	3.95	.739
The management examines the internal Performance Management Systems on a regular basis to enhance public satisfaction	38%	47%	9%	4%	2%	3.25	.725
Average						3.84	0.768

The study sought to evaluate the influence of Performance Management Systems (PMS) on accountability, with findings presented in Table 5. The responses indicate a generally positive perception of PMS in enhancing accountability, as reflected in the overall mean score of 3.84 and a standard deviation of 0.768. Specifically, respondents agreed that there are measures in place to regularly evaluate PMS, with a mean of 3.95 and a standard deviation of 0.739. The effectiveness of feedback mechanisms, as well as the creation and distribution of monthly reports, were also positively rated, with mean scores of 3.96 and 4.10, respectively, indicating strong agreement on their role in monitoring and improving accountability.

These findings underscore the significant role that management support, feedback mechanisms, goal alignment, and systems agility play in fostering accountability. By promoting transparency and encouraging stakeholder interaction, these elements contribute to a culture of trust and responsibility, which is crucial for long-term success and organizational reputation. The results align with previous studies, such as those by Tooley & Hooks (2020) and Kang, Chang, & Williams (2022), which emphasize the importance of transparency in decision-making for enhancing corporate credibility and reducing biases and unethical behavior. Overall, the study confirms that effective PMS, supported by strong feedback mechanisms and aligned goals, is essential for sustaining accountability within organizations.



4.2: Inferential Statistics

Table 6: Pearson's Correlation Coefficient

		Accountability	Management support	Feedback mechanisms	Goal alignment	Systems agility
Variables		¥			nt	৴
	Pearson Corr					
Accountability	elation	1				
	Sig. (2-tailed)					
Management support	Pearson Correlation	.759**	1			
	Sig. (2-tailed)	0.000				
Feedback mechanisms	Pearson Correlation	.623**	.433**	1		
	Sig. (2-tailed)	0.000	0.000			
Goal alignment	Pearson Correlation	.690**	.538**	.435**	1	
	Sig. (2-tailed)	0.000	0.000	0.000		
Systems agility	Pearson Correlation	.609**	.618**	.535**	.445**	1
,	Sig. (2-tailed)	0.000	0.000	0.000	0.000	

Table 6 shows that management support was connected and substantially related to Accountability (r = .759, p = 0.000). This implied that an improvement would lead to increased accountability because management assistance had a positive and noteworthy influence. The results demonstrate a positive and significant relationship between feedback mechanisms and accountability (r = .623, p = 0.000). This also implied that bettering feedback mechanisms will lead to greater accountability because they had a positive and meaningful influence. Goal alignment was shown to be significantly and positively correlated with accountability (r = .690, p = 0.000). This also suggested that improving goal alignment would result in better accountability, Finally, systems agility had shown to be both connected to accountability, (r = .609, p = 0.000). This also suggested that an improvement in systems agility would result in improved accountability, Furthermore, this indicated that management support, feedback mechanisms, goal alignment, and systems agility had a strong relationship with and Accountability.

4.2.1 Effect of management support and Accountability

Table 7: Model Summary for management support

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.824 ^a	.457	.645	.35909

a. Predictors: (Constant), Management support

Table 7 displays responsibility and managerial support as predictive components. The results of the regression analysis showed a relationship between management support and accountability, with R = .824 showing a strong correlation and R2 = .457 showing that 45.7% of the variation in accountability can be explained by changes in management support.



Table 8: ANOVA^a Results for Management support

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	24.598	1	6.875	48.411	.000 b
1 Residual	11.211	183	.471		
Total	35.809	184			

a. DV: Accountability

The values of F = 48.411, which are displayed in Table 18, suggest that management support heavily influences accountability. This indicates that the model fits the data satisfactorily and that management support has a major impact on accountability. With a 0.000 significance level smaller than 0.05, the regression model predicts the DV with high accuracy.

Table 9: Regression Coefficients^a for management support

Model	Unstand Coefficie		Standardized Coefficients	t	Sig.	95.0% Interval	Confidence for B
	В	Std.	Beta			Lower	Upper
		Error				Bound	Bound
(Constant)	1.133	.431		4.119	.001	.449	1.752
Management support	.679	.179	.822	8.658	.000	.521	.855

a. DV: Accountability

Holdings = 1.133 + .679 (management support), Table 9 shows that there is a significant positive impact of management assistance on accountability. The statistics show a high correlation (p 0.05, P = 0.01) between managerial support. The statistical significance of the management support value (t = 8.658, p.05) indicates that there should be a 67.9% rise in accountability with a 67.9 unit (67.9%) increase in the mean index of management support. The following regression model describes the data seen in Table 19: Management support (0.679) + 1.133 equals accountability. The concept emphasizes how responsibility is impacted by management support.

4.2.2 Effect of feedback mechanisms and Accountability

Table 10: Model Summary for feedback mechanisms

Model	R	R Square	Adjusted R Square	Std. Error of the
				Estimate
1	.798 ^a	.637	.634	.70916

a. Predictors: (Constant), Feedback mechanisms

In a regression analysis, feedback mechanisms served as the predictor component and accountability as the dependent variable. Regression analysis revealed a connection of R=0.798, indicating a close relationship between feedback systems and accountability. A change in feedback

b. Predictors: (Constant), Management support.



mechanisms can account for 63.7% of the variation in accountability, according to R2 = 0.637. The results are summarized in Table 20.

Table 11 ANOVA^a Results for feedback mechanisms

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	20.224	1	4.114	55.940	.000 b
1 Residual	10.681	183	.431		
Total	30.905	184			

a. DV: Accountability

The model fits the data quite well, since F = 55.940 shows that feedback channels have a significant impact on responsibility. Accountability is greatly affected by feedback systems. Table 21 illustrates how well the regression model predicts the DV at a significance level of 000 and less than 0.05.

Table 12 Regression Coefficients^a for Feedback mechanisms

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0%Co Interval f	
	В	Std. Error	Beta			Lower Bound	Upper Bound
(Constant) Feedback mechanisms	1.480 .637	.558 .095	.795	3.993 7.480	.000	.759 .473	2.063 .814

a. DV: Accountability

Improving feedback channels dramatically increases accountability, according to the study's findings. The statistics indicate a significant correlation between feedback mechanisms and accountability (p 0.05; P = 0.00). Accountability should be increased by 33.0% if the mean index of feedback mechanisms increases, since the feedback mechanism values are statistically significant (t = 7.480, p-= 0.05). Regression model accountability = 1.480 + 0.637 (feedback mechanisms) is the formula that describes the Table 12 outcomes. Feedback mechanisms have a favourable impact on accountability, as demonstrated by the model.

Effect of goal alignment on Accountability

Table 13 Model Summary for goal alignment

Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.737 ^a	.543	.304	.65295

a. Predictors: (Constant), Goal alignment

Goal alignment was the predictor component and responsibility was the dependent variable in a regression analysis. According to Table 13, Regression analysis results revealed a correlation of R

b. Predictors: (Constant), Feedback mechanisms



=.737, suggesting a basic relationship between goal alignment and accountability. R2 is 0.543, meaning that changes in goal alignment may account for 54.3% of changes in accountability.

Table 14 ANOVA^a Results for Goal alignment

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	22.617	1	21.617	50.702	.000 ^b
1 Residual	38.179	183	.371		
Total	60.795	184			

a. DV: Accountability

The model fits the data quite well, since F = 50.702 shows that goal alignment significantly affects responsibility. Accountability is significantly impacted by goal alignment. The regression model significantly predicts DV at a significance level of 000, which is less than 0.05. The results are summarized in Table 14.

Table 15 Regression Coefficients^a for goal alignment

Model	Unstandardized Coefficients		Standardize d Coefficients	t	Sig.	95.0% Confidence Interval for B	
	В	Std.	Beta			Lower	Upper
		Error				Bound	Bound
(Constant)	1.637	.329		4.926	.000	.959	2.727
Goal alignment	.595	.082	.737	7.121	.000	.423	.749

a. DV: Accountability

The results of the study show that introducing goal alignment significantly affects accountability. According to the statistics, goal alignment and responsibility are related (p 0.05, P = 0.01). The statistical significance of goal alignment's values (t = 7.121, p.05) indicates that a 59.5% improvement in accountability should result from raising the mean goal alignment index. The following regression model was applied to explain the results of Table 25: The long-term educational infrastructure project has a budget of 1.637 + 0.595. The model shows that goal alignment positively affects accountability.

b. Predictors: (Constant), Goal alignment



4.2.3 Effect of systems agility on Accountability

Table 16 Model Summary for systems agility

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.747 ^a	.558	.538	.79554

a. Predictors: (Constant), Systems agility

Regression analysis was performed using accountability as the DV and system agility as the predictor variable. As demonstrated in Table 26, the regression analysis indicated a relationship between systems agility and accountability, with R = .747, a positive correlation that shows that the two are basically related, and R2 = 0.558, which suggests that a change in systems agility can account for 34.5% of the variation in accountability.

Table 17 ANOVA^a Results for Systems agility

Model	Iodel Sum of Squares		Mean Square	F	Sig.
Regression	13.445	1	13.545	28.199	.000 ^b
1 Residual	46.222	183	.498		
Total	59.667	184			

a. DV: Accountability

Systems agility has a substantial impact on accountability, as indicated by F = 28.199, demonstrating that the model fits the data well and that this impact is noteworthy. Table 27 indicates that the regression model predicts the DV at a significance level of 0.000, which is less than 0.05.

b. Predictors: (Constant), Systems agility



Table 18 Regression Coefficients^a for Systems agility

Model	Unstandardized Coefficients		Standardize d Coefficients	t	Sig.	95.0% Confidence Interval for B	
	В	Std. Error	Beta			Lower Bound	Upper Bound
(Constant) System agility	1.938 .543	.395 .098	.545	5.020 5.216	.000	1.173 .318	2.702 .707

a. DV: Accountability

Findings: p 0.05 (P = 0.000) indicates a substantial link between systems agility and accountability. A boost in the mean systems agility index should enhance accountability by 54.3% since the systems agility values are statistically significant (t = 5.216, p.05). System agility = 0.543 + Accountability = 1.938 yields the regression model that explains the results in Table 28. System agility impacts responsibility, as the model demonstrates.

4.2.4 Overall Multivariate Analysis

Table 19 Model Summary Multivariate Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.809 a	.654	.651	.68189

a. Predictors: (Constant), systems agility, feedback mechanisms, goal alignment, management support

The predictor in the regression is a system for performance management and accountability. The results demonstrate a positive association with R = 0.809 and R2 = 0.654, suggesting that changes in each of the predictor factors as listed in Table 19 may account for 65.4% of the variance in accountability; variations in the elements not included in this analysis account for the remaining 23.6% of the variance.

Table 20 ANOVA^a Results for Model Summary

del Sum of Squares		Mean Square	F	Sig.
32.678	4	8.169	26.012	.000 ^b
37.118	180	.337		
69.795	184			
3	2.678 57.118	2.678 4 77.118 180	2.678 4 8.169 17.118 180 .337	2.678 4 8.169 26.012 77.118 180 .337

a. DV: Accountability

b. Predictors: (Constant), systems agility, feedback mechanisms, goal alignment, and management support



The F = 26.012 results show that all of the predictor parameters statistically and significantly affect accountability, that the model fits the data well, and that the performance management system has a major impact on accountability. As demonstrated in Table 20 The entire regression model significantly predicts the DV at a significance level of 0.000, or less than 0.05.

Table 21 Regression Coefficients^a for Multivariate Analysis

Model	Unstandardized Coefficients		Standardiz ed Coefficient s	t	Sig.	95.0% Confidence Interval for B	
	В	Std. Error	Beta			Lower Bound	Upper Bound
(Constant)	.1580	.367		1.504	.001	.876	2.281
Management Support	.559	.118	.329	3.027	.000	.123	.592
Feedback	.407	.114	.274	2.697	.000	.081	.623
Mechanisms	.529	.106	.233	2.323	.000	.036	.455
Goal Alignment System Agility	.351	.100	.061	.623	.002	.299	.456

a. DV: Accountability

As a result, the regression model for the study is: $Y = \beta_0 + \beta_1 X^1 + \beta_2 X^2 + \beta_3 X^3 + \beta_4 X^4$

Accountability = .1580 + .559 (management support) + .407 (feedback mechanisms) + .529 (goal alignment) + .351 (systems agility)

The study's findings demonstrated that the predictor factors had a significant impact on accountability. The results show a substantial correlation between responsibility and the performance management system (p 0.05, P = 0.00). The statistical significance of the predictor variables' values (p = 0.05) suggests that raising their mean index should enhance accountability. Table 21 provides a summary of the results. The model indicated that the predictor variable with the most effect on responsibility was management support followed by goal alignment, feedback mechanisms, and systems agility, which had the least influence on the accountability.

5.0 Summary

The study, with a strong 80% response rate, revealed significant insights into the impact of management support, feedback mechanisms, goal alignment, and systems agility on accountability within the Kenyan Parliament. Demographic analysis showed a predominance of male respondents aged 46 and above, factors which may influence perspectives on organizational dynamics. The findings indicated that management support accounted for 45.7% of the variance in accountability, feedback mechanisms for 63.7%, goal alignment for 54.3%, and systems agility for 55.8%. Collectively, these variables explained 65.4% of the variance in accountability, with management support being the most influential predictor. These results underscore the importance of strategic alignment, adaptability, and effective communication in enhancing accountability, aligning with existing literature on institutional governance.



6.0 Conclusion

The study concludes that management support has the most significant impact on accountability within the Kenyan Parliament, explaining 63.7% of the variation in accountability. Additionally, enhancing feedback mechanisms and goal alignment also plays a crucial role, with goal alignment accounting for 54.3% of the variation in accountability. Systems agility, while still positively influencing accountability, had the least impact among the factors examined. Overall, the study underscores the importance of strengthening management support, feedback mechanisms, and goal alignment to improve accountability in the Kenyan Parliament.

7.0 Recommendations

The study recommends that the Parliamentary Service Commission (PSC) enhance accountability by adopting a robust performance management system, implementing transformative leadership practices, and promoting feedback mechanisms. It suggests using accountability feedback systems, integrating knowledge management, and fostering a culture of continuous improvement. Additionally, PSC should focus on goal alignment through value-based work prioritization, staff training, and stakeholder collaboration to optimize resource allocation and improve accountability in the Kenyan Parliament.

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