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Abstract

Most businesses in Kenya, including state corporations, lack formalized plans and operational strategies that can guide the actualization of firm goals. The general objective of this study was to determine the effect of strategic management practices on the implementation of strategy management systems in Kenyan state corporations, with specific focus on Kenya Revenue Authority. The specific objectives were to assess the effect of strategic planning practices, strategic leadership practices, organizational cultural practices and strategic partnerships on strategy management systems implementation in Kenyan state corporations. The study was anchored on three theoretical frameworks: Contingency theory of leadership, continuous improvement theory, and customer focus theory. A descriptive research design was employed, targeting a population of 150 KRA management staff comprising management, technical, and service delivery staff. The census and stratified sampling methods were adopted to include the entire population as the study's sample size. A self-administered semi-structured questionnaire incorporating a four-point Likert scale was used for data collection, administered through a drop-and-pick method. A pilot study was conducted on 38 NCA managers to measure content and face validity, while the Cronbach's alpha coefficient was used to assess the reliability of the research instrument. Data was analyzed using the Statistical Package for Social Sciences, with descriptive statistics including the mean, frequency and standard deviation. Results revealed that strategic planning had a positive and statistically significant influence on strategy management systems implementation. Strategic leadership and organizational culture indicated negative but significant relationships with strategy management systems implementation, suggesting possible misalignments in leadership practices and cultural dynamics. Strategic partnerships indicated a positive relationship with strategy management systems implementation but was not statistically significant. The study recommends that organizations should audit internal leadership to identify the misalignment between management actions and strategic objectives. Managers should also ensure that the staff are well informed on strategy management systems implementation. Additionally, organizations should form strategic partnerships and ensure that it shares information and its risks with its partners.

Keywords: *Strategic management practices, implementation, management systems, Kenya Revenue Authority.*

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1.0 Background of the Study

Strategic management has become a fundamental pillar of organizational success globally, as top management in corporations increasingly recognized its significance in meeting consumer expectations and sustaining competitive advantage. Strategic management involves decision-making and corrective actions directed toward achieving an organization's long-term goals, encompassing planning, guiding, organizing, and monitoring strategies to enhance firm performance (Henry, 2021; Pasaribu et al., 2021). Organizations that incorporated available data in developing value-creating strategies were better positioned to respond to stakeholder demands, develop their workforce, and deliver quality services consistently. The four basic elements of strategic management practices include strategy formulation, execution, assessment, and control, all of which collectively define an organization's strategic direction and future (Ogbechie, 2018). This study examined strategic planning, strategic leadership, organizational culture, and strategic partnerships as the primary strategic management practices influencing strategy management systems implementation at Kenya Revenue Authority, forming the basis of its general objective.

Strategic planning constituted one of the most fundamental strategic management practices examined in this study, forming the basis of the first specific objective, which assessed its effect on strategy management systems implementation in Kenyan state corporations. Strategic planning consists of defining the corporate vision, identifying organizational objectives, and determining the sequence in which goals should be realized to achieve the organization's long-term vision (Odhiambo & Njuguna, 2021). A strategic plan served as a documented roadmap shared with stakeholders including business partners, customers, employees, and investors, guiding organizations toward consistent goal attainment. Without a clearly articulated strategic plan, organizations risked losing direction and failing to achieve their business objectives effectively. Strategic planning was therefore central to this research as it provided the structural foundation through which KRA formulated, communicated, and monitored its strategic direction, directly influencing the authority's capacity to implement strategy management systems and deliver consistent organizational performance outcomes across its various operational departments.

Strategic leadership represented the second strategic management practice examined in this study, directly informing the second specific objective, which evaluated the effect of strategic leadership practices on strategy management systems implementation at KRA. Strategic leadership involves top management leveraging problem-solving capabilities and strategic vision to guide teams and organizations toward achieving shared goals (Palong & Kimutai, 2022). Strategic leaders influence those around them to embrace a collective vision oriented toward organizational success, combining multiple leadership styles with a strong emphasis on achieving measurable outcomes (Kiilu & Awuor, 2022). Globally, studies in Malaysia and Iraq revealed that most firms performed poorly due to inadequate strategic management initiatives, including poor leadership commitment and insufficient skilled staff (Githaiga, 2019; Hadrawi et al., 2018). These global findings underscored the critical role that strategic leadership played in shaping how strategies were communicated, resourced, and executed within KRA's organizational environment during the period under

investigation.

Organizational culture constituted the third strategic management practice examined in this study, forming the basis of the third specific objective, which investigated its effect on strategy management systems implementation in Kenyan state corporations. Organizational culture is an amalgamation of expectations, principles, and standards that guide and inform employee activities, shaping decision-making, behavior, and overall performance (Ndung'u, 2018). Successful organizations developed cultures founded on strongly held and widely shared practices that were strategically aligned, fostering employee engagement, collaboration, and innovation. In Kenya, a lack of top management commitment, insufficient communication, and inadequate training were identified as major cultural barriers to effective strategy management systems implementation (Vita, 2018). Most Kenyan state corporations suffered from managerial complications and poor quality partly attributable to entrenched weak organizational cultures (Muhatia et al., 2020). KRA's cultural environment therefore played a decisive role in determining how effectively strategic initiatives were embraced and executed across the organization's operational functions.

Strategic partnerships constituted the fourth strategic management practice examined in this study, directly informing the fourth specific objective, which determined the effect of strategic partnerships on strategy management systems implementation in Kenyan state corporations. Strategic partnerships are formal collaborative alliances between two or more organizations aimed at achieving shared objectives while remaining legally separate, relying on contractual arrangements for mutual benefit (Mukhongo et al., 2023). Organizations that entered strong strategic alliances gained competitive advantages by leveraging their partners' assets, expertise, and technology. In Africa, competitive businesses continually improved their strategies through strategic partnerships with suppliers to enhance consumer satisfaction, particularly in Nigeria where global competition had intensified significantly (Njenga et al., 2023). Firms in Egypt and South Africa incorporated effective strategy management systems through leadership commitment and collaborative alliances (Chiwawa & Wissink, 2024). These regional developments contextualized the critical role that KRA's strategic partnerships played in enhancing its operational efficiency and overall strategy management systems implementation capacity.

Strategy management systems are frameworks, processes, and tools that organizations use to develop, execute, monitor, and adjust their strategies, translating organizational goals into actionable initiatives (Barrozo, 2021). These systems operate as integrated cycles combining strategy planning and implementation, guided by principles including mission and vision alignment, stakeholder engagement, accountability, resource optimization, risk management, and ethical decision-making (Henry, 2021). This study measured strategy management systems implementation through three key indicators: customer satisfaction, compliance with regulations, and enhanced organizational culture. Customer satisfaction determined how well KRA met consumer needs and expectations, while compliance with regulations demonstrated the authority's commitment to corporate governance and social responsibility (Guthega, 2019). Enhanced organizational culture provided insights into

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employee engagement and strategic alignment (Gulali et al., 2021). These three indicators collectively provided a comprehensive and measurable framework through which this study assessed how effectively strategic management practices drove strategy management systems implementation within KRA's specific organizational and operational context.

State corporations in Kenya are partially or fully government-owned entities established under the State Corporations Act, categorized as either commercial or non-commercial based on their revenue generation mandates (Githaiga, 2019). Despite adopting strategy management systems, Kenyan state corporations continued to struggle with successful implementation due to managerial complications, cultural diversity, increased competition, and growing stakeholder demands for accountability and transparency (Muhatia et al., 2020; Njenga et al., 2023). Kenya Revenue Authority, established through an Act of Parliament Chapter 469 in July 1995, served as the central body responsible for administering and collecting government revenue on behalf of the Kenyan Government (Migot & Paul, 2019). Although KRA leveraged technology adoption, employee training, and consumer experience programs to enhance service delivery, it continued to face challenges including underdeveloped ICT infrastructure, legal constraints, and restrictive government policies (Obiero & Genga, 2018). These persistent operational and structural challenges within KRA provided the specific contextual motivation for this study to examine how strategic management practices could strengthen strategy management systems implementation and enhance the authority's overall organizational performance.

1.1 Statement of the Problem

Strategy management systems are vital for guiding decision-making, driving performance and ensuring long-term success. Most businesses in Kenya, including state corporations lack effective tactics and practices that can guide the realization of strategy goals. Githaiga (2019) states that state corporations in Kenya fail to implement 70% of their strategic initiatives. According to Obiero and Genga (2018), KRA like most state corporations in Kenya is linked to ambiguity, employee resistance, and instability, failing to produce meaningful benefits or improve strategy management.

Kenyan state corporations face rapidly changing markets requiring them to engage in complex business decisions. Hence, these firms face increased failure rates and poor performance which impacts their performance significantly (Obiero & Genga, 2018). While most organizations recognize the importance of strategic management practices in transforming the business culture and service delivery, questions have been asked about the adoption of strategy management systems in state corporations (Jobrube & Kepha, 2021). Githaiga (2019) explains that the global public considers government-run institutions not to be the best service option, claiming that public offices are corrupt, ineffective and overwhelming.

KRA plays a crucial role in enhancing national revenue collection to support economic development. However, KRA faces significant challenges in achieving in revenue targets, attributed to issues like inefficient processes, limited adoption of innovative management systems, and insufficient strategic partnerships to enhance operational efficiency. These challenges have hindered optimal tax collection and strained the organization's ability to

adapt to dynamic economic and regulatory environment.

Research on strategic management practices and quality management systems implementation in Kenya state corporations indicates a moderate and direct correlation between the research variables. However, this study focused on the quality management systems implementation illustrating a conceptual gap. Another study by Vita (2018) researched strategic management practices and project implementation in the Makueni County Government, Kenya.

Results showed that strategic management practices influence project implementation positively. However, the study focused on project implementation indicating a conceptual gap. Mwando and Muturi (2016) studied strategic management practices and their role in change implementation in the Government of Kenya Ministries. Findings indicated that strategic management practices and change implementation had a linear and positive relationship. However, the above study focused on change implementation indicating a conceptual gap.

Despite the different studies on strategic management practices, a scarcity of studies discussing its significance on management systems implementation exists. This research will fill the above gap by determining how strategic management, strategic planning, strategic leadership, strategic partnerships and organizational cultural practices influence strategy management systems in Kenyan state corporations, specifically its influence on consumer satisfaction, regulatory compliance and organizational culture in the context or Kenya Revenue Authority.

1.2 Research Objectives

- i. To assess the effect of strategic planning practices on the implementation of strategy management systems in state corporations in Kenya.
- ii. To evaluate the effect of strategic leadership practices on the implementation of strategy management systems in state corporations in Kenya.
- iii. To investigate the effect of organizational cultural practices on the implementation of strategy management systems in state corporations in Kenya.
- iv. To determine the effect of strategic partnerships on the implementation of strategy management systems in state corporations in Kenya.

2.0 Literature Review

The section comprises the literature review. This section discusses the theoretical and empirical review and finally depict the study conceptual framework.

2.1 Theoretical Review

This section explore theories associated with the research topic to understand the research problem better. The study was anchored on contingency theory of leadership, continuous improvement theory and customer focus theory. The contingency theory of leadership was developed by Fred Edward Fielder in 1964, who argued that a leader's effectiveness is jointly determined by their management style and situational favorability, influenced by task

structure, position authority, and leader-member relationships (Celestine & Matiku, 2021). Hersey and Blanchard later expanded the theory through the Situational Leadership Model, proposing that leaders adapt their styles based on follower readiness and situational demands. The theory posits that decision-making, leadership styles, and organizational structure collectively determine optimal managerial outcomes (Rahman, 2016). This theory informed the second objective, which evaluated the effect of strategic leadership practices on strategy management systems implementation. The theory also informed the first objective, which assessed the effect of strategic planning practices on strategy management systems implementation, since contingency propositions are established around planning modes based on varying contextual and strategic situations (Celestine & Matiku, 2021), guiding how KRA's leadership structured and executed its strategic plans.

The Continuous Improvement Theory, known as Kaizen, originated within Japan's Toyota Production System after World War II, with its proponents arguing that sustainable excellence is achieved through small, incremental improvements involving all employees rather than radical one-time transformations (Janjić et al., 2019). The theory is grounded in commitment, cooperation, and top-down change, utilizing tools such as Total Quality Management and value stream mapping to drive quality improvements across organizational functions. Its core principles include proactive problem-solving, adaptive change, employee empowerment, and continuous learning. This theory informed the third objective, which investigated the effect of organizational cultural practices on strategy management systems implementation, as Kaizen emphasizes building cultures that continuously seek improvement. It also informed the fourth objective, which determined the effect of strategic partnerships on strategy management systems implementation, since Kaizen's emphasis on value addition, waste elimination, and collaborative competitiveness directly underpinned how KRA leveraged partnerships to enhance strategic execution.

The Customer Focus Theory traces its origins to Peter Drucker's 1954 proposition that an organization's primary reason for existence is the customer, later reinforced by the emergence of the marketing concept in the 1950s (Palong & Kimutai, 2022). The theory asserts that organizations must continuously monitor consumer needs and preferences to identify growth and innovation opportunities, positioning the customer at the center of all strategic and operational decisions. Kaplan and Norton (1992) further structured consumer priorities around cost, time, performance, quality, and service, providing organizations with a framework for customer-oriented strategic planning (Palong & Kimutai, 2022). This theory informed the first objective, which assessed the effect of strategic planning practices on strategy management systems implementation, as KRA's planning processes were required to incorporate consumer needs to drive effective execution. The theory also guided the general objective by framing customer satisfaction as a key measure of strategy management systems implementation, aligning organizational strategies with consumer expectations to evaluate KRA's overall strategic performance (Ndung'u, 2018).

2.2 Empirical Review

Strategic planning has been widely studied as a driver of organizational performance and strategy implementation. Lerai et al. (2023) examined strategic planning's impact on

organizational performance among six commercial-based parastatals in Kenya, targeting 150 respondents using a descriptive research design. Findings revealed that strategic forecasting significantly informs strategy planning, thereby enhancing organizational performance. Similarly, Kefa and Iravo (2018) investigated strategic planning's influence on the performance of non-governmental organizations through a case study of 186 participants, concluding that strategic decisions, directional clarity, and objective setting positively influenced both planning and performance. Furthermore, Elbanna et al. (2015) examined 150 public service organizations in Canada and established that managerial involvement positively impacts strategy implementation. However, all three studies present notable gaps; Lerai et al. (2023) focused on organizational performance, Kefa and Iravo (2018) examined non-governmental organizations creating a contextual gap, while Elbanna et al. (2015) was geographically limited to Canada, all of which the current study addresses within Kenyan state corporations.

Strategic leadership has been identified as a critical determinant of strategy implementation across multiple studies conducted in Kenya and beyond. Nyong'a and Maina (2019) studied strategic leadership's influence on strategy implementation at KRA's Southern Region, drawing from 245 employees using a descriptive research approach. Results indicated that employee motivation systems, management commitment, and participative leadership all significantly and positively influenced strategy implementation. Kheyley and Ragui (2018) also investigated strategic leadership involvement among 187 Kenyan parastatals and confirmed that strategic leadership positively impacted strategy implementation. Additionally, Shimengah (2018) examined how strategic leadership techniques affected service delivery in Kenyan County Governments, finding that core competencies and ethical practices enriched service delivery and that professionally qualified county heads would foster devolution objectives. However, all three studies present conceptual gaps by focusing on strategy implementation and service delivery rather than strategy management systems implementation, which the current study seeks to address.

Organizational culture has emerged as a significant influencer of strategy implementation across different sectors and geographies. Kyalo (2023) examined how organizational culture affected strategy execution in Kenyan government tourism agencies using descriptive and explanatory research designs with 327 participants. Findings demonstrated that employee training, ethics, organizational climate, and organizational norms critically influenced strategy implementation. Scheepers and Reddy (2019) explored organizational culture's influence on strategy execution in a South African organization using a descriptive research design targeting 281 respondents, revealing that different organizational culture dimensions had varying associations with strategy implementation, with achievement orientation having the greatest impact. Furthermore, Mwaura (2017) studied three construction companies in Nairobi and found that work environment and practices had a high correlation with strategy execution. However, Kyalo (2023) and Mwaura (2017) present conceptual gaps by focusing on strategy implementation, while Scheepers and Reddy (2019) present both geographical and conceptual gaps, all of which the current study addresses.

Strategic partnerships have increasingly gained recognition as vital contributors to

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organizational performance and strategic execution. Mukhongo (2023) researched strategic partnerships and organizational performance among broadcasters in Kenya using a correlation and descriptive research design targeting 239 radio and television station managers. Findings confirmed a positive relationship between strategic partnerships and organizational performance, indicating that collaboration enhances operational outcomes. Yang (2022) further examined the influence of strategic partnerships on the performance of 243 Chinese enterprises, establishing that strategic partnerships, information sharing, and supply chain flexibility positively influenced enterprise performance. Additionally, Emami (2022) examined strategic alliances among 74 respondents in the telecommunications sector and found that strategic alliances significantly and positively influenced organizational performance.

Research examining the broader relationship between strategic management practices and management systems implementation has produced largely positive findings while simultaneously revealing persistent research gaps. Githaiga (2019) investigated strategic management practices and quality management systems implementation in Kenyan state corporations using a cross-sectional survey of 97 managers. Findings indicated that strategic planning, organizational culture, strategic leadership, and human resource management all favorably influenced quality management systems implementation. Vita (2018) studied strategic management practices and project implementation in Makueni County Government using a descriptive research design with 60 respondents, concluding that strategic management practices significantly influenced project implementation outcomes. Mwando and Muturi (2016) studied 95 respondents in Kenyan government ministries and found that communication styles, employee skills, and leadership styles significantly influenced change management. Nevertheless, Githaiga (2019) presents methodological and conceptual gaps, Vita (2018) a conceptual gap around project implementation, and Mwando and Muturi (2016) a conceptual gap around change implementation, all addressed in the present study.

2.3 Conceptual Framework

The conceptual framework is a diagrammatic representation of the relationship between the independent and dependent research variables.

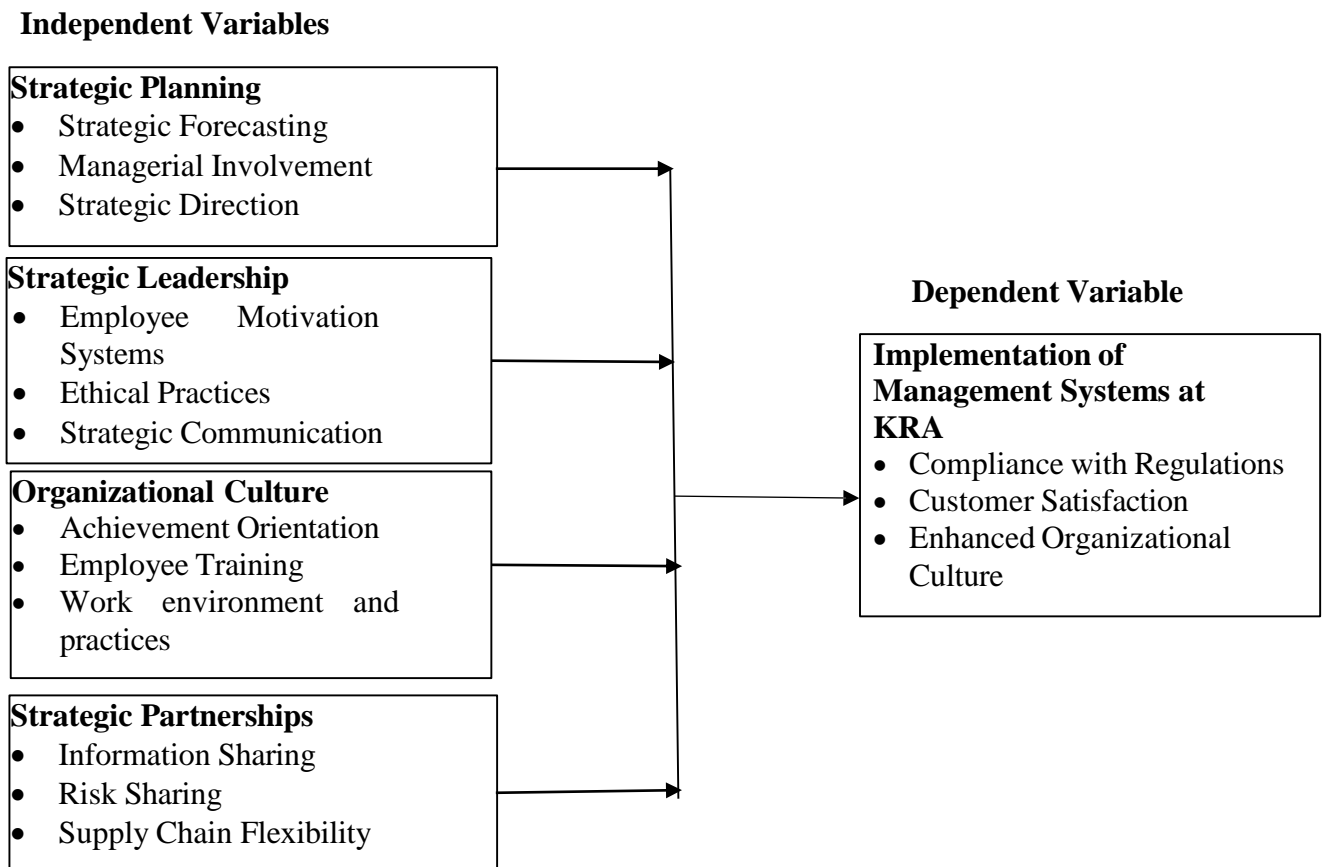


Figure 1: Conceptual Framework

3.0 Research Methodology

The study employed a descriptive research design, which involves observing and measuring variables without manipulating them, allowing for data collection through samples, statistical analysis, and generalization of results (Aggarwal & Ranganathan, 2019). A research design is a set of guidelines for gathering and analyzing data, outlining how a study will reach its research objectives and address the research problem (Grewatsch et al., 2021). The target population comprised 150 KRA staff members, including 30 management staff, 50 technical staff, and 70 service delivery staff, all capable of providing information relevant to the research problem (Obiero & Genga, 2018). Since the target population was below 200 individuals, the census method combined with stratified sampling was adopted to include the entire population as the sample size (Oakland et al., 2020). A self-administered semi-structured questionnaire served as the data collection instrument, incorporating close-ended questions and a four-point Likert scale. A drop-and-pick technique was used to administer questionnaires, giving respondents sufficient time to provide reliable and relevant responses.

A pilot study was conducted at the National Construction Authority (NCA), where questionnaires were distributed to 38 managers, representing 25% of the target sample, to assess the instrument's validity and reliability before the main study. Content validity was established through consultation with research experts, while face validity confirmed the

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survey's suitability for its objectives. The Cronbach's alpha coefficient was used to measure internal consistency, with a threshold of approximately 0.7 considered adequate (Githaiga, 2019). Quantitative data was analyzed using descriptive statistics, multiple regression analysis, and Analysis of Variance (ANOVA) via SPSS and Microsoft Excel, with findings presented in tables, graphs, and charts. The regression model used was

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$$

Where

The regression equation ($Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$)

Where: Y = Implementation of Strategy Management Systems at Kenya Revenue Authority
X₁ = Strategic Planning; X₂ = Strategic Leadership; X₃ = Organizational Cultural Practices;
X₄ = Strategic Partnerships. Ethical considerations included obtaining authorization from Kenyatta University and NACOSTI, ensuring informed consent, voluntary participation, confidentiality, and respondent anonymity throughout the research process.

4.0 Data Analysis, Results and Discussions

This chapter presents the results and findings on strategic management practices and the implementation of management systems at Kenya Revenue Authority. Additionally, it contains data drawn from research respondents' feedback via the questionnaire and presented in figures and tables.

4.1 Response Rate

The questionnaire had a 72% response rate as illustrated by the figure 4.1 below.

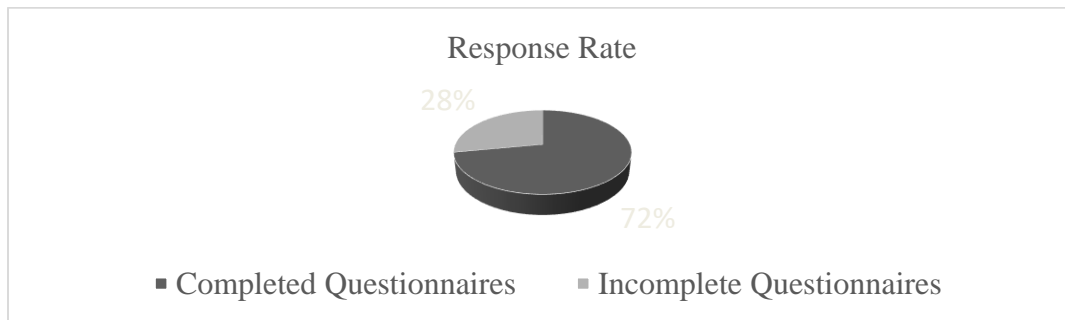


Figure 4.1: Response Rate

Source: Research Data (2025)

From the above figure, findings show that 108 out of 150 questionnaires were filled out and collected. A response rate of 72% represents the total sample size adequately as research finds that the required threshold to conduct data analysis requires a response rate between 50%-75% (Oakland *et al.*, 2020).

4.2 Descriptive Analysis Results

This section presents the descriptive statistics for each variable where responses were rated on a 4-point Likert scale and results summarized using the mean (M) and standard

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deviation (SD).

4.2.1 Strategic Planning Practices and the Implementation of Strategy Management Systems

Table 1 below represents how strategic planning practices impact the implementation of strategy management systems at Kenya Revenue Authority.

Table 1: Strategic Planning Practices and the Implementation of Strategy Management Systems

Description	M	SD
Strategic planning enhances strategy management systems implementation.	3.5	0.54
The organization’s strategy is based on strategic forecasting	3.37	0.75
The company is driven by its strategic direction	3.33	0.72
Management is actively involved in planning for strategy management	3.28	0.86
Aggregate Score	3.37	0.67

Source: Research Data (2025)

Table 1 above illustrates that strategic planning influences strategy management systems implementation significantly, indicated by an aggregate mean of 3.37 and standard deviation of 0.67 which concurs with a study by Lerai et al. (2023) where findings indicated that strategic forecasting influenced strategy implementation positively and significantly. The respondents strongly agreed to the statement that strategic planning enhances strategy management systems implementation (M=3.6, SD= 0.54). The respondents agree that organizational strategy is based on strategic forecasting (M=3.37, SD= 0.75). Additionally, the above results show that the company is driven by strategic direction (M=3.33, SD=0.72), and strategic planning enhances strategy management systems implementation (M=3.28, SD=0.86). These findings align with a study by Kefa and Irayo (2018) who researched strategic planning and organizational performance and found that strategic planning and direction influence firm performance positively and significantly.

4.2.2 Strategic Leadership Practices and the Implementation of Strategy Management Systems

Table 2 below illustrates the influence of strategic leadership practices on the implementation of strategy management systems.

Table 2: Strategic Leadership Practices and the Implementation of Strategy Management Systems

Description	M	SD
Employees receive concise communication about business objectives and vision from top management	3.45	0.68
Managers ensure that the staff are well-informed on strategy management systems implementation	3.08	0.90
The firm values empowering employees to enhance efficient strategy management processes	3.29	0.80
Top management fosters positive attitudes and values within the organization	2.99	0.7
Aggregate Score	3.2	0.77

Source: Research Data (2025)

The above results show that strategic leadership influences the implementation of strategy management systems significantly indicated by an aggregate mean of 3.2 and standard deviation of 0.77. The study respondents strongly agreed to the statement that employees receive concise communication about business objectives and vision from top management indicated by a mean of (M=3.45, SD=0.68). The respondents agreed to the statement that managers ensure that the staff are well-informed on strategy management systems implementation (M= 3.08, SD= 0.9), the firm values empowering employees to enhance efficient strategy management processes (M=3.29, SD- 0.80), and top management fosters positive attitudes and values within the organization (M=2.99, SD=0.7). The above findings align with a study by Nyong'a and Maina (2019) who studied strategic leadership and strategy implementation and KRA. Results showed that employee motivation systems and management commitment enhanced strategy implementation positively and significantly.

4.2.3 Organizational Cultural Practices the Implementation of Strategy Management Systems

Table 3 below depicts the relationship between organizational cultural practices and the implementation of strategy management systems.

Table 3: Organizational Cultural Practices and the Implementation of Strategy Management Systems

Description	M	SD
Management embraces a business culture that enhances strategy implementation	3.15	0.94
Managers are committed to employee development and training	3.38	0.64
The company environment and practices are focused on goal achievement and success	3.35	0.67
Aggregate Score	3.37	0.78

Source: Research Data (2025)

The above findings indicate that organizational cultural practice and strategy management systems implementation have a strong and significant relationship indicated by an aggregate mean of 3.37 and standard deviation of 0.78. Most of the study participants agreed to the statement management embraces a business culture that enhances strategy implementation (M= 3.15, SD= 0.94). Respondents supported that all personnel receive direction on strategic management practices and systems (M=3.3, SD=0.87), managers are committed to employee development and training (M=3.38, SD=0.64) and the company environment and practices are focused on goal achievement and success (M=3.35, SD=0.67). The above results concur with findings from a study by Mwaura (2017) who researched how organizational culture impacts strategy implementation. Findings indicated that work environment and practices influenced strategy implementation positively and significantly.

4.2.4 Strategic Partnerships and the Implementation of Strategy Management Systems

Table 4 below illustrates the relationship between strategic partnerships and the implementation of strategy management systems.

Table 4: Strategic Partnerships and the Implementation of Strategy Management Systems

Description	M	SD
The organization has formed strategic partnerships	3.28	0.74
Top management shares information with its strategic Partners	3.50	0.67
The organization benefits from supply chain flexibility through strategic partnerships	3.45	0.58
Aggregate Score	3.4	0.46

Source: Research Data (2025)

The results above show that strategic partnerships and strategy management systems implementation have a significant relationship indicated by an aggregate mean of 3.4 and standard deviation of 0.46. The research respondents agree that the organization has formed strategic partnerships (M=3.28, SD= 0.74). The respondents also agree to the statements that top management shares information with its strategic partners (M=3.5, SD=0.67), the company shares its risks with its partners (M=3.36, SD=0.64), and the organization benefits from supply chain flexibility through strategic partnerships (M=3.45, SD=0.58) The above findings align with results from a study by Mukhongo (2023) who researched strategic partnerships and organizational performance. Findings indicated that strategic partnerships influence strategy execution and organizational performance positively.

4.2.5 Strategy Management Practices and the Implementation of Strategy Management Systems.

Table 5 below illustrates how strategic management practices influences the implementation of strategy management systems.

Table 5: Strategy Management Systems Implementation

Description	M	SD
Customer satisfaction is prioritized within the organization	3.33	0.75
The organization’s performance has improved due to the effective implementation of strategy management	3.26	0.80
Strategic systems have aligned strategic plans and business objectives	3.46	0.57
Engaging in strategy management processes has boosted the organizational culture	3.28	0.87
Aggregate Score	3.33	0.74

Source: Research Data (2025)

Results show that strategic management systems are largely impacted by strategic management practices as indicated by an aggregate mean of 3.33 and standard deviation of 0.74. The study respondents agree customer satisfaction is prioritized within the organization (M= 3.33, SD=0.75), the organization’s performance has improved due to the effective implementation of strategy management (M= 3.26, SD=0.80), strategic systems have aligned strategic plans and business objectives (M=3.46, SD=0.57), and engaging in strategy management processes has boosted the organizational culture (M=3.28, SD=0.87). Findings from a study by Githaiga (2019) that found strategic management practices comprising of strategic planning, organizational culture, strategic leadership and human resource management all have a favorable effect on how well quality management systems are implemented. There is a methodological flaw in the cross-sectional survey design, though. A conceptual gap was also identified by the study's emphasis on quality management systems. In order to close this gap, the present study will use a descriptive research approach to ascertain how strategic management practices affect the deployment of strategy management systems.

4.3 Correlation Analysis

Table 6 depicts the correlation between the research variables.

Table 6: Correlation Matrix

	Strategic Planning	Strategic Leadership	Organizational Culture	Strategic Partnerships	Strategy Implementation
Strategic Planning	1.000				
Strategic Leadership	0.62**	1.000			
Organizational Culture	0.58**	0.65**	1.000		
Strategic Partnerships	0.47**	0.51**	0.45**	1.000	
Strategy Implementation	0.73**	0.60**	0.52**	0.49**	1.000

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

Source: Research Data (2025)

Strategic planning indicated the strongest correlation with strategy implementation indicated by an r value of 0.73 and p value of <0.001 followed by strategic partnership which had an r value of 0.60 and a p value of <0.001, organizational culture had an r value of 0.52 and a p-value of <0.01, and strategic partnerships had an r value of 0.49 and p value of <0.01, showing that all the variables have a positive and significant correlation.

4.4 Multiple Regression Analysis

Multiple regression analysis was carried out to examine how strategic planning, leadership, organization culture and strategic partnerships influence strategy implementation. The regression analysis included analysis of variance (ANOVA) and regression coefficients. Table 7 presents the ANOVA results.

Table 7: Analysis of Variance (ANOVA)

	Sum of Squares	Mean Square	F-Statistic	Significance-p value	R ²
Regression	0.172	0.043	31.25	<0.001	0.548

Source: Research Data (2025)

Table 7 above indicates that the research model was statistically significant, F =31.25, p<0.001, meaning the above regression model was suitable for the data set contributing to 54.8% of the variance in strategy management systems implementation indicated by a variance of R²=0.548. Table 8 presents regression of coefficients

Table 8: Regression of Coefficients

	Coefficient (β)	Std. Error	t-value	p-value
Strategic Planning	1.07	0.141	7.55	<0.001
Strategic Leadership	-0.19	0.061	-3.05	0.003
Organizational Culture	-0.39	0.079	-4.94	<0.001
Strategic Partnerships	0.22	0.118	1.87	0.065

Source: Research Data (2025)

Results show that strategic planning predicts strategy implementation strongly and significantly indicated by $\beta = 1.07$, strategic leadership and organizational culture indicate significant and negative relationship at $\beta = -0.19$ and $\beta = -0.39$ while strategic partnerships have a β value of 0.22 indicating a positive influence. The above findings align with results from a study by Obiero (2018) on strategy implementation at KRA which indicated that strategic leadership and strategic planning, specifically resource allocation had a positive and significant effect on strategy implementation at KRA. The above results are supported by Nyong'a and Maina (2019) who states that strategic planning is vital to strategy implementation. However, strategic partnerships had a significant value of $p = 0.065$ indicating that the effect was not statistically significant.

The regression of coefficients results indicate that a unit change in strategic planning would result in a 1.07 change in strategy implementation. Likewise, increasing strategic leadership or organizational culture by a single unit would cause a -0.19 and -0.39 difference in strategy implementation, indicating that they are negative contributors of strategy implementation. According to Anamanjja and Maina (2022), the above findings suggest that strategic leadership and organizational culture could act as barriers to strategy implementation, possibly resulting from misalignment in leadership choices or resistance to change. A unit change in strategic partnerships would also cause a 0.22 change in strategy implementation. Kichwen (2024) confirms that strategic partnerships at KRA are in place and play a significant role in their strategic innovations and execution. Hence, the findings indicate that strategic planning, strategic leadership, organizational culture and strategic partnerships have a positive correlation with strategy implementation. The above results are supported by Njeru *et al.* (2025) who state that strategic management practices improve operational efficiency through enhanced strategy implementation.

The regression equation therefore is.

$$Y=1.001+1.07X_1 + -0.19X_2 + -0.39 X_3 + 0.22X_4$$

Where; Y is strategy management systems implementation; X_1 is strategic planning; X_2 is strategic leadership; X_3 is organizational culture; X_4 is strategic partnerships

5.0 Conclusion

This study concludes that strategic planning strongly and positively impacts the implementation of strategy management systems at KRA which underscores the significance of planning, forecasting and aligning organizational objectives to strategic direction. Therefore, organizations that leverage planning implement their strategic goals better. Strategic leadership indicated a negative but significant effect on strategy management systems implementation when controlling for other variables. However, in isolation strategic leadership is positively correlated to strategy implementation suggesting possible misalignments like ineffective communication and outdated leadership styles. Organizational culture also exhibited a significant but negative effect on strategy management systems implementation which might suggest conflicts within evolving strategy management processes which point out challenges like resistance to change which could hinder the effective implementation of strategic initiatives. Strategic partnerships indicated a positive and marginally significant effect on strategy management systems implementation. The above results suggest that while collaborating with external partners might enhance flexibility and resource sharing, its success relies on inter-organizational alignment and trust.

6.0 Recommendations

This study recommends that organizations should audit internal leadership to identify the misalignment between management actions and strategic objectives. Therefore, an organization's top management should communicate to its employees about business objectives and vision concisely. Managers should also ensure that the staff are well informed on strategy management systems implementation. The study also recommend that organizations empower their employees to enhance efficient strategy management processes. Additionally, firms should invest in cultural change programs to support adaptability, continuous improvement, and innovation. Hence, management should embrace a business culture that enhances strategy implementation. This study also recommends that all personnel receive direction on strategic management practices and systems. Furthermore, managers should be committed to employee development and training. Ensuring the company environment and practices focus on goal achievement would enhance strategy implementation significantly.

While strategic planning has shown great influence on strategy implementation, firms should focus on execution and monitoring systems to ensure agile strategy execution models. Therefore, this study recommends that organizations embrace strategic planning to enhance strategy implementation. Moreover, firms should base their strategies on strategic forecasting and ensure that they are guided by strategic direction. This study recommends that management be involved in actively planning for strategy management. This study also recommends that organizations strengthen strategic partnerships by improving stakeholder management and ensuring transparency within the partnership. Therefore, organizations should form strategic partnerships and ensure that it shares information and its risks with its partners. The study recommends that organizations ensure that they benefit from supply chain flexibility through strategic partnerships.

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