INFLUENCE OF STRATEGIC LEADERSHIP ON STRATEGY IMPLEMENTATION AT KENYA REVENUE AUTHORITY, SOUTHERN REGION IN KENYA

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ABSTRACT

While a well-formulated strategy, a strong and effective pool of skills, and human capital are extremely important resources for strategy success, the high failure rate of strategy implementation efforts is well documented, and many barriers to effective strategy implementation exist. Poor leadership, and specifically strategic leadership, at the top of the organisation have been identified as one of the major barriers to effective strategy implementation. From the reviewed literature, strategic leadership may be viewed as that function of inspiring, involving, motivating and deploying a team to perform their respective activities with the aim of achieving desired strategic and organizational objectives. Kenya Revenue Authority like other governmental or private organizations has faced the challenge of not realizing in full targets of its corporate strategic plans. As clearly demonstrated in its sixth strategic plan, only 140 out of 240 BSC targets were attained in the planning period of between 2013 and 2016. This represented a 58% performance. It is conspicuous that the role of strategic leadership on the said performance has not been evaluated by KRA. Most of the few available studies on leadership and strategy implementation have established that effective leadership and strategy implementation have a positive relationship. Little work has been carried out in this area with regard to public organizations. The main objective of this study was to investigate the influence of leadership on strategy implementation, a case of Kenya Revenue Authority, Southern Region in Kenya. To achieve this the research investigated the following specific objectives: to establish the influence of management's commitment on strategy implementation at the Kenya Revenue Authority in Southern Region, to establish the influence of participative leadership on strategy implementation at the Kenya Revenue Authority in Southern Region, to assess the influence of employee motivation system on strategy implementation at the Kenya Revenue Authority in Southern Region and to examine the influence of delegation on strategy implementation at the Kenya Revenue Authority in Southern Region. This study adopted a descriptive research design. The target population of the study was the total of 245employees of the rank supervisor to deputy commissioner at the Kenya Revenue Authority within Southern Region. The study made use of simple random sampling method and a sample of 20% of the total respondents generated a sample size of 49 respondents. The researcher used an open and structured questionnaire to collect primary data. The researcher used drop and pick method as a procedure of data collection. He also made use of a research assistant, who he first trained on data collection techniques, to collect data for the study. A pilot study was undertaken to discover any possible problems related to the design of the questionnaire in terms of the degree of clarity and its validity. The study also applied the regression analysis to establish the relationship between the dependent and the independent variables. It was concluded that strategic leadership has a positive and significant relationship with strategy implementation. The study concluded that management commitment, participative leadership, employee motivation system and delegation as strategic leadership practices have a positive and significant effect on the implementation of strategy at the KRA, Southern Region. The study concluded that employee motivation systems at the KRA are not sufficient and therefore contribute to inadequate strategy implementation. The study recommends that the Kenya Revenue Authority needs to improve staff capacity and motivation to improve their performance which in turn translates to better strategy implementation.

Key Words: *strategic leadership, strategy implementation, Kenya Revenue Authority, southern region, Kenya*

INTRODUCTION

Leadership is conceived as a process where one or more persons influence a group of persons to move in a certain direction. Messick & Krammer (2014) argued that the degree to which the individual exhibits leadership traits depends not only on his characteristics and personal abilities, but also on the characteristics of the situation and environment in which he finds himself. According to Pearce and Robinson (2014), strategic leadership is about coping with change; and more changes always demand more leadership. Hitt, Ireland and Hoskisson (2014) define strategic leadership as the leader's ability to anticipate, envision, and maintain flexibility to empower others to create strategic change as necessary; it involves managing through others. Capon (2016) defines strategic leadership as the ability to influence a group towards the achievement of goals. He further states that good leadership has strategic vision and is persuasive at implementing strategy to achieve tangible results. Lynch (2015) is of the view that strategic leadership typically involves communicating with and listening to those inside the organization with the aim of spreading knowledge, creating and innovating new areas and solutions to problems. It is the process of allocating resources to support the chosen strategies.

The strategic leadership process includes the various management activities that are necessary to put strategy in motion, institutes strategic controls that monitor progress, and ultimately achieve organizational goals (Barnat, 2014). Thompson, Strickland and Gamble (2010) emphasizes that there can be no doubt that effective organizational leadership and the consistency of a strong organizational culture are two central ingredients in enabling successful execution of a firm's strategies and objectives. Weak leadership can wreck the soundest strategy; forceful execution of even a poor plan can often bring victory.

Strategy implementation may be said to consist of securing resources, organizing these resources and directing the use of these resources within and outside the organization (Mintzberg, 1994). Strategy implementation is only successful when it is backed by effective leadership. House & Mitchell (2014) mentions that effective leaders clearly specify the task, reduce road blocks to task achievement, and increase opportunities for task related satisfaction and improve performance. This clearly shows that leadership style is linked to strategy implementation.

In recent years organizations have sought to create greater organizational flexibility in responding to environmental turbulence by moving away from hierarchical structures to more modular forms (Balogun & Johnson, 2014). Responsibility, resources and power in firms has been the subject of decentralization and delayering. Given an intensifying competitive environment, it is regularly asserted that the critical determinant in the success and, doubtlessly, the survival of the firm is the successful implementation of marketing strategies (Chebat, 2016). The role and tasks of those employees charged with strategy implementation duties, the mid-level managers, in these new restructured organizations is under scrutiny.

In the United Kingdom, Andrews, Boyne & Walker (2011) did a research on Strategy implementation and public service performance. The findings, suggest that public organizations need to achieve a fit between strategic orientation and style of implementation if higher levels of performance are to be attained. Langereis (2015) did a research on the link between strategy and performance of municipalities in the Netherlands. The research clearly showed the presence of strategic orientations used by municipalities in the Netherlands. The findings indicate that organizational performance of municipalities is influenced by economic, social-cultural, and ecological capital.

In Africa, Aremu & Oyinloye (2014) did a research on the relationship between strategic management and firms’ performance in Nigerian banking industry. The findings of the study revealed that strategic management affected organizational performance. In Zimbabwe, Winfred (2016) did a research on the impact of organizational culture and strategy implementation on commercial banks performance in Zimbabwe. The results of the study show that culture and strategy implementation have a statistically significant and positive impact on commercial banks performance.

In Kenya Waititu (2016) did a research on Relationship between Strategy Implementation and Performance in Commercial Banks in Nairobi County. The research findings indicated that those commercial banks which invested heavily in innovation, effective communication systems, inspirational leadership, functional organization structure and culture recorded high level of strategic implementation and performance. According to Kihara (2016) strategy implementation is a more elaborate and difficult task than strategy formulation and involves concerted efforts and actions and by all stakeholders in an organization. According to Kihara, the main challenges of strategy implementation and organization performance include: organizational culture, organizational structure, organizational leadership, resource availability among others. These challenges need top management intervention through setting up of clear policies and a road map on strategy implementation, resource allocation, and matching organizational structure with strategy of the organizations. It is through these interventions that organizations are able to achieve a success in strategy implementation process and improve their performance.

STATEMENT OF THE PROBLEM

Jooste and Fourie (2009) observe from literature that the ability to implement a strategy is viewed as considerably more important as strategy formulation, and that strategy implementation, rather than strategy formulation, is the key to superior organisational performance. However, the high failure rate of strategy implementation efforts is well documented, and many barriers to effective strategy implementation exist. A lack of leadership, and specifically strategic leadership, at the top of the organisation has been identified as one of the major barriers to effective strategy implementation. In turn, strategic leadership is also viewed as a key driver to effective strategy implementation (Jooste & Fourie, 2009). According to Barnat (2014), strategic leadership that positively contributes to effective strategy implementation include: determining strategic direction, establishing balanced organizational controls, managing the organization’s resource portfolio, sustaining an effective organizational culture, and emphasizing ethical practices. In the United Kingdom, Andrews, Boyne & Walker (2011) did a research on Strategy implementation and public service performance. The findings, suggest that public organizations need to achieve a fit between strategic orientation and style of implementation if higher levels of performance are to be attained. Langereis (2015) did a research on the link between strategy and performance of municipalities in the Netherlands. The research clearly showed the presence of strategic orientations used by municipalities in the Netherlands. The findings indicate that organizational performance of municipalities is influenced by economic, social-cultural, and ecological capital. In Africa, Oyinloye (2014) did a research on the relationship between strategic management and firms’ performance in Nigerian banking industry. The findings of the study revealed that strategic management affected organizational performance. In Zimbabwe Winfred (2016) did a research on the impact of organizational culture and strategy implementation on commercial banks performance in Zimbabwe. The results of the study show that culture and strategy implementation have a statistically significant and positive impact on commercial banks performance. In Kenya, Omoro (2016) did a case study on Geothermal Development Company (GDC) in Kenya, to investigate the role played by strategic leadership in strategy implementation. The findings showed that strategic leadership plays a very crucial role in effective strategy implementation at GDC. Strategic leadership roles examined include shaping effective organizational culture, determination of strategic direction, effective management of organization’s resource portfolio, building an organization, enforcement of ethical compliance, development of short-term objectives and plans, communicating strategy as well as establishment of balanced organizational controls. Abass et al (2017) carried out a case study of Wajir county government on the relationship between strategy implementation and performance in county governments in Kenya. The study concluded that there is statistically significant association between (organizational structure; leadership styles; organizational culture) and organizational performance. Kabetu&Iravo (2018), undertook a descriptive study on the influence of strategic leadership on performance of international humanitarian organizations in Kenya. The study found that communicating the strategic direction affects performance of UN-Habitat in Kenya greatly, that adoption of core competencies greatly affects performance of UN-Habitat in Kenya, that that developing human capital affects performance of UN-Habitat in Kenya greatly, that sustaining effective corporate culture affects the performance of UN-Habitat in Kenya to a moderate extent and that organizational flexibility affects the performance of UN-Habitat in Kenya moderately. There is no study yet on the influence of strategic leadership on strategy implementation in Kenya Revenue Authority. Kenya Revenue Authority like other governmental or private organisations has faced the challenge of not realizing in full targets of its corporate strategic plans. As clearly demonstrated in its sixth strategic plan, only 140 out of 240 Balanced Score Card targets were attained in the planning period of between 2013 and 2016. This represented a 58% performance. It is conspicuous that the role of strategic leadership on the said performance has not been examined by KRA itself. None or little research work has been done that seeks to build knowledge on leadership as a function rather than a mere approach or philosophy to leadership. This is the reason the researcher even before collecting data, recommends that more research is required in the field of strategic leadership to come up with functions that may be formalized in performance management and strategy implementation process.

GENERAL OBJECTIVE

The main objective of the study was to investigate the influence of leadership on strategy implementation, a case of Kenya Revenue Authority, Southern Region in Kenya.

SPECIFIC OBJECTIVES

1. To establish the influence of management's commitment on strategy implementation at the Kenya Revenue Authority in Southern Region
2. To establish the influence of participative leadership on strategy implementation at the Kenya Revenue Authority in Southern Region
3. To establish the influenceof employee motivation system on strategy implementation at the Kenya Revenue Authority in Southern Region
4. To establish the influence of delegation on strategy implementation at the Kenya Revenue Authority in Southern Region

THEORETICAL LITERATURE REVIEW

A theoretical framework is a collection of interrelated concepts, like a theory but not necessarily so well worked-out. Theoretical frameworks are obviously critical in deductive, theory-testing sorts of studies. A theoretical framework is used by scientists when performing research studies to formulate a theory. The theoretical framework is a foundation for the parameters, or boundaries, of a study. Once these themes are established, studies can seek answers to the topical questions they have developed on broad subjects. With a framework, they can resist getting off track by digging into information that has nothing to do with their topic. A theoretical framework structures the sections of the study that need to be covered. This study was guided by the open system theory, strategic balancing theory and the strategic leadership concept. These theories try to explain key factors that influence strategy implementation in an organization.

Open System Theory

The open system theory was first developed by biologist Ludwig Von Bertalanffy in 1956. It is centered on clarifying the whole, its parts, and the relations between them. The theory has come to be known as the modern theory of organization and is based on the concept that the organization is an adaptive system which has to adjust to changes in the environment. Haque&Rehman(2014) state that the organization as a system is composed of interconnected and mutually dependent subsystems which may also have their own subsystems. The theory has three approaches: the systems approach, the contingency approach and the socio-technical approach.

An open system holds that an organization continually interact with the environment or its surrounding and has inputs which it derives from the environment and disposes its output into the environment. Hicks & Gullet (2015) argue that a viable organization and its environment are in a kind of dynamic equilibrium, rearranging their parts as necessary in the face of change. The open system approach views the organization interaction with the external environment vital for its survival and success.

The open system holds therefore that the organizations are strongly influenced by the environment in the same manner that they influence the environment in which they operate. According to Pfeffer (1991); thefactors in this external environment to be taken into consideration include social, political, technological and economic factors. The fundamental assumption is that there should be agreement between the organization and its environment and among the various sub-systems.

Hrebiniak and Joyce (2006) observe that adaptation of organizations to changes in its environments received a lot of focus of extensive literature for decades. From the perspective of strategic management such research broadly focuses on the creation of strategies for efficient adaptation and the reasons why some firms evolve to perform better than others do. Porter for example, according to Hrebiniak and Joyce (2006), explain these issues from the point of view of advantageous positioning in markets (competition), while other views emphasize the role of developing specific capabilities (differentiation) as a more effective adaptation mechanism.

An additional and very important organizational activity regarding adaptation and change (although less studied) is the search for information. This implies the active search for information in order to understand the own and others' behaviour, as well as to identify potential threats and opportunities. In general, a firm that is not efficient or able to search and use information whatsoever is likely to fail while responding to environmental changes. All the same, such a firm was unable to formulate and implement strategies. In the implementation stage, search might refer to activities aimed at producing information useful to reach an efficient fit among strategies, the organizational capabilities, resources, and the ongoing and intended practices and procedures (Hrebiniak and Joyce, 2006)

Hitt, Ireland, &Hoskisson (2007) define strategic leadership as the leader's ability to anticipate, envision, and maintain flexibility and to empower others to create strategic change as necessary. Huey (1994) as cited in Hitt, Ireland, &Hoskisson (2007) posit that strategic leadership is multifunctional, involves managing through others, and helps organizationsto cope with change that seems to be increasingly exponential in today's globalized business environment. Strategic leadership requires the ability to accommodate and integrate both the internal and external business environment of the organisation, and to manage and engage in complex information processing.

Theory of Strategic Balancing

Strategic balancing is based on the principle that the strategy of a company is partly equivalent to the strategy of an individual. Indeed, the performance of companies is influenced by the actors' behaviour, including the system of leaders' values (Casley and Krishna, 2007). An alliance wavers between multiple antagonistic poles that represent cooperation and competition. Accorindg to Casley& Krishna (2007), this gives room to various configurations of alliances, which disappear only if the alliance swings towards a majority of poles of confrontation. The strategic balancing gathers three models, namely the relational, symbiotic and deployment models. Competition proves to be part of the relational model and the model of deployment. It can be subject to alternation between the two antagonistic strategies, the one being predominantly cooperative as described by the relational model being predominantly competing as characterized by the model of deployment. The company can then take turns at adopting the two strategies in order to keep their alliance balanced. Owing to the fact that specific developments in the business environment need to be closely monitored, it is imperative that senior corporate intelligence professionals think in terms of integrating competitive intelligence work with marketing intelligence work. Corporate intelligence staffs, therefore, need to work closely with marketing staff in order that intelligence activity occurs within a strategic marketing context. The focus of attention may remain the analysis and interpretation of potential risk and counterintelligence that protects blind spots, but intelligence is evolving and can be reinterpreted from a theory building perspective and a problem-solving perspective.

Initiatives in corporate intelligence result in intelligence staff being at the center of the change process within the organization. Competitive intelligence programmes are mainly located in one of three functions within an organization: marketing, planning and research and development (Corboy & O'Corrbui, 2009). Hammer and Champy's (1993) approach is useful because it allows corporate intelligence staff to identify strategic issues and as a result senior management can ensure that actionable intelligence results. Individual capabilities was of great importance in the process of strategy implementation, thus the individual is regarded as resource in the process of strategy implementation.

According to findings of Mulube (2009) as cited by Omoro (2016) in his research, most organizations in Kenya put more emphasis on democratic leadership thus fostering involvement and participation of all the members hence reducing chances of resistance since all the interests of the members are adequately aligned. Implementation of strategic plan aims at achieving improved organizational performance which requires effective leadership that inspire, motivate and reward employees. The role of management does not necessarily involve strategic planning but also implementation and uniting the employees in a common vision, shaping focus and direction and working towards achieving strategic goals.

Kaplan and Norton (2005), note that experience indicates that human capital is greatly enhanced when processes align employees and their development to the strategy. The alignment of both, the personal goals of employees and the goals of the strategy is of great significance for successful strategy implementation. By linking employee focused processes to strategy, every employees goals, objectives, compensation and development plans become aligned and make strategy everyone's job (Kaplan & Norton, 2005).

Strategic Leadership Concept

Leadership, and specifically strategic leadership, is widely described as one of the key drivers of effective strategy implementation (Kaplan & Norton 2004). However, a lack of leadership, and specifically strategic leadership by the top management of the organisation, has been identified as one of the major barriers to effective strategy implementation (Kaplan & Norton 2004: 277; Hrebiniak 2005: 17).

Strategic leadership is defined as "the leader's ability to anticipate, envision, and maintain flexibility and to empower others to create strategic change as necessary" (Hitt, Ireland, &Hoskisson 2007: 375). Strategic leadership is multifunctional,it involves managing through others, and helps organisations cope with change that seems to be increasingly exponential in today's globalised business environment (Huey 1994: 42–50 as quoted inJooste&Fourie 2009:52). Strategic leadership requires the ability to accommodate and integrate both the internal and external business environment of the organisation, and to manage and engage in complex information processing. Several identifiable actions characterise strategic leadership that positively contribute to effective strategy implementation namely: determining strategic direction ; establishing balanced organisational controls; the role of strategic leadership in effective strategy implementation; effectively managing the organisation's resource portfolio; sustaining an effective organisational culture and emphasising ethical practices.

Transformational leaders are able to inspire followers to transcend their own self-interests and are capable of having a profound and extraordinary effect on followers. Transformational leaders build subordinates' respect and trust by, behaving in a fair manner and doing what is right rather than what is expedient; by increasing awareness of followersof the mission or vision toward which they are working and raising their expectations of what they can achieve, thereby motivating them to pursue the group's goals; by encouraging their followers to look at old problems from new and differing perspectives, giving rise to followers' creative thinking and innovation; and, lastly by granting individualized attention to their followers, considering their needs and abilities, playing an especially important role in the followers' growth and development (Robbins et al, 2013)

Mason, (2011) found out that leadership is responsible to direct the subordinates to perform the organizational tasks effectively. We can say that strategic leadership is a process that transforms organization into successful organization by proper strategies. It is the responsibility of leadership to motivate and inspire the peoples in the organization to work jointly so that organization's vision can be translated into reality.

According toJabbar&Hussain (2017), strategic leaders make and execute business plans to get positive outcomes. We can say that strategic leaders are critical for overall success of organization. In an organization leaders perform various roles depending upon a situation. The leader's roles are as dynamic as situations. Basically leaders provide the vision and set the goals for long run and short run. After determining the vision their intentions shift towards development of plans or towards strategy formulation after that they try to involve everyone in building a team to execute the plans. Leaders should ensure their own commitment as well as their subordinates. Then they provide resources and motivate their team to implement strategy. Finally, they evaluate the whole process to find the gaps and deviations for improvement and control.

EMPIRICAL LITERATURE REVIEW

Management's Commitment and Strategy Implementation

Top management commitment becomes a reality when a manager of a company or division accepts the responsibility for the successful implementation of the business plan. The manager should get involved and add the expertise and special talent that made him president. You'll be surprised how much common sense prevail and how much of it has (Mantere and Vaara, 2008). The term top manager usually refers to the chief executive and those reporting to him or her. Top management commitment includes activities such as communicating company's quality value, reinforcing quality messages meeting with the work force and the customers giving formal and informal recognition, receiving training and training others. Top managers develop and facilitate the achievement of the mission and vision, develop values required for long term success and implement these via appropriate action and behaviors, and are personally involved in ensuring that the organizations management system is developed and implemented. Another important responsibility of top management is establishment of an environment in with performance is rewarded (Pearce & Robinson, 2016).

The contribution of middle managers in the strategy implementation phase has been gradually recognized (Floyd &Wooldridge, 2017). In their model, middle managers view as linking pins between the top and the functional of the organization, they connect the overall direction provided by top management with their subordinate's day-to-day activities. Floyd and Wooldridge (2017) propose four roles of middle manager to achieve strategy implementation effectiveness, namely, synthesizing information, championing alternatives, facilitating adaptability and implementing deliberate strategy. Moreover, Noble and Mokwa (2017) propose that the extent to which managers are involved in the determination of their implementation roles appears to have significant influence on commitment to those roles. When appointed the role of synthesizinginformation, Mantere (2016) posits that the commitment to synthesizing information be realized by creating a sense of continuity and progress (Mantere, 2015). Additionally, when the middle managers provide senior management's information as basis of strategic decision making, the responsiveness of senior managements to the synthesized information that they receive is likely influence the commitment of middle managers in implementing strategy.

The role of commitment to championing ideas involves a middle manager activity to promoting bottom-up ideas that have the potential to renew current of strategy (Floyd and Lane, 2000). In addition, Mantere (2008) states that the commitment to champion new ideas, often achieved through participatory practice in strategic planning, has potential fulfil involvement for middle managers. The role of commitment to facilitate adaptability may allow the middle managers a sense of involvement in strategy in term of having something to contribute (Mantere, 2015), within its scope, middle managers are committed to promote experimentation and autonomous development of work within their area of responsibility. Additionally, the commitment of middle manager to the facilitative adaptability has the potential to enable strategic involvement, as it can help to create a sense of creative freedom in implementing strategy (Mantere, 2015).

The commitment to implement strategy may impact positively on strategic involvement when the downward objective builds continuity in work (Mantere, 2008). Furthermore, well-defined set of downward objective give focus to strategic involvement of middle managers, commit to support contextual strategic decision, provides a backbone for strategic involvement activities and supporting strategy implementation (Mantere, 2015; Chia and Holt, 2009). Guth and MacMillan (2016) posit that in the lack of such commitment of middle managers can occur, taking the form giving low priority to implementation actions, resulting in unnecessary delays and in general "foot dragging", all of which can seriously compromise the quality implementation. Thus, it is crucial for middle managers' strategic commitment to enhance strategy implementation effectiveness (Floyd &Wooldridge, 1992, 1997).

Hamel and Prahalad(1994) postulated the concepts of strategic intent and core competencies first in 1989. Strategic intent is an imprecisely defined future organizational condition. They defined strategic intent as an animated dream that energizes a company. As the distilled essence of a firm's strategic architecture, strategic intent also implies a particular point of view about the long-term market or competitive position that the firm hopes to build over the coming decade or so. According to Hamel and Prahalad, strategic intent conveys a sense of direction and holds out to employees the promise of exploring new competitive territory.It therefore inspires a sense of discovery.(Hamel and Prahalad, 1994)

Drucker (1994) as cited in Mburu andThuo (2015), strategic intent is a "theory of the firm" which realizes the alignment of firm capabilities with customer requirements.Strategic intent has an emotional edge to it; it is a goal that employees perceive as inherently worthwhile (Hamel and Prahalad, 1994).Management that is committed must undoubtedly live the strategic intent throughout the implementation process in order to inspire and communicate clearly to get the employees along in the implementation process.

Njie et al (2008) did a study on top management commitment and empowerment of employees in TQM implementation. The study showed that TQM objective of quality improvement and customer satisfaction can be better achieved if the top management are committed to empower employees to be responsible for the quality of their work and also empowerment in relation to decision making authority and process. It also showed that empowerment in TQM brings about a flattened organizational chart where there is a shared responsibility between the managers and the employees. The study further revealed that employees' empowerment and improved level of job satisfaction can be facilitated by top management leadership and commitment to the goal of customer satisfaction in TQM organization. The study did not examine the relationship between management's commitment and strategy implementation.

Bullington K. &Bullington S. (2007) carried out a study on improving supplier relationships in a weak top management commitment environment. They concluded from their literature review that building successful relationships in weak top management commitment environments is not ideal, but it is a reality. In this scenario it is most desirable to try to build commitment, primarily through better communication (Bullington K. &Bullington S. 2007). According to them at times it may be necessary to operate without the commitment so long as you can achieve the same effects as with top management commitment. However they did not discuss management commitment relationship with strategy implementation.

Participative Leadership and Strategy Implementation

Nemaei& Gardiner (2012) observed that because the effectiveness of a leader is a major determinant of success or failure of an organization, the concept of leadership has gained a lot of attention from managers to researchers worldwide. A review of leadership literature reveals there are many different theoretical approaches to explain leadership process (Northouse, 2004). This is in consonance with Nemaei& Gardiner (2012) who also observed from literature that there exist many different definitions and styles of leadership.

According to Omolayo (2007) leadership style is the pattern of behaviors engaged in by the leader when dealing with employees which ranges from “Great Man” and “Trait” theories to “participative” leadership. Mosia&Veldsman (2004) view leadership as a dynamic-energetic process which consists of an interconnected and interdependent set of roles to energise a group toward the realisation of goals. The focus of strategy implementation is about positioning and managing organisational and environmental forces during the strategic roll-out in order to ensure operational efficiency. At the same time the challenge of strategy implementation is to fulfill the appropriate leadership role of aligning and balancing strategic controls, in terms of both information and behavior. Schaap (2006) in his empirical study of the role of senior level leaders in the Nevada gaming industry reaffirmed the role that strategic consensus plays in the strategy implementation process. Mosia&Veldsman (2004) argue that as our societies move toward more democratic political system, our organizations are moving toward employee involvement and participation. Consequently, vertical leadership styles (leader makes the final decision) such as transactional and transformational leadership which are the current dominant leadership category may lose their effectiveness over time and be replaced by horizontal leadership styles (the decision is made collectively) such as participative leadership.

Participative leadership also referred to as organic leadership is defined as leadership style which involves employees across different levels of the hierarchy in decision-making (Spreitzer, 2005). Participative leaders involve their subordinates in the decision making process. Nemaei& Gardiner (2012) note that these leaders pay attention to subordinates values and seek their input on important decisions. In this leadership style there is no formal distinction between leaders and followers.

Eyceoz (2009) in his Master’s Thesis titled employee involvement in the implementation of a sustainability strategy described four different implementations and conducted a cross-case analysis. The findings of the study reaffirmed the hypothesis that effective employee involvement, supported by integrating sustainability within an organization's core operations, provide the impetus to change as the organization moves toward sustainability. Sofijanova&Chatleska (2013) also investigated employee involvement and organizational performance. The results of the study indicated that effective use of employee involvement is positively related to perceived organizational performance. More precisely, employee participation and empowerment programs, and the use of self-managing teams have a direct and statistically significant correlation to the managerial perception of the organizational performance. They concluded by encouraging companies to adopt employee involvement programs in order to enhance performance, growth and competitiveness on the regional and global market.

In a study involving Zimbabwe's state-owned enterprises, Mapetere, Mavhiki, Tonderai, Sikomwe, and Mhonde (2012) found that relatively low leadership involvement in strategy implementation led to partial strategy success in the organization studied. Researchers have also examined the influence of hierarchical leadership in implementing strategies. O'Reilly, Caldwell, Chatman, Lapiz, Self, and iam's (2010) study concluded that it was only when leaders' effectiveness at different levels (hierarchies) was considered in the aggregate that significant performance improvement occurred while implementing strategies. Implementation incorporates a number of aspects, some of which can be changed directly and some of which can only be changed indirectly. The latter aspects are more difficult for strategic leadership to control and change. While studying how implementation of competitive strategies affects business units' performance (Menguc, Auh & Shih, 2007).

Lumbasi, K'Aol and Ouma (2016) conducted a descriptive study on the effect of participative leadership style on the performance of COYA (Company of the Year Awards) senior managers in Kenya. The findings indicated that the application of a participative leadership style had significant positive effect on the performance of employees. The analysis of data showed a strong positive relationship between the two variables, whereby participative leadership affects employee performance by 23.2 percent.

Employee Motivation System and Strategy Implementation

Using pleasure as a motivator to implement strategy seems like a reasonable idea. However, pleasure seems to relate too much to a physical idea. In this context the motivator should get changed to gratification. Gratification is the enjoyable emotional reaction to an achievement of a goal. But what triggers the feeling of gratification for employees in an organizational context? Durant, Kramer, Perry, Mesch, and Paarlberg (2006) explain that feedback involving monetary rewards as well as social recognition serves as a good motivator. Giving feedback shows that you are on the right track and that you are doing the right thing. This aspect is utilized a lot in organizations, but in the majority of cases only when achieving short term financial goals. 70% of middle managers and more than 90% of front line employees do not have incentive compensation tied to successful strategy implementation (Kaplan & Norton, 2005).

If managers can utilize this aspect, employees see value in the long term goal of internalizing strategy instead of just trying to accomplish short term goals. The gratification of receiving a monetary reward for the achievement of implementing strategy motivate employees to move further with incorporating strategy. Giving a financial reward for achieving a goal seems like the most obvious motivator, however, it should not be the only one. As Heinkele (2017) put it in the interview: "In my personal experience it has never proven that financial rewards were a good motivator in the long term for employees to drive them towards a target. A monetary reward is gone after a few weeks along with the motivation that this reward brought "What seems to be more important according to the literature is the process of goal-setting. Goal-setting directs attention and action towards the goal, mobilizing energy expenditure or effort, prolonging effort over time (persistence) and motivating the individual to develop relevant strategies for goal attainment (Locke, Shaw, & Latham, 1981).

According to Kaplan and Norton (2005), experience indicates that human capital is greatly enhanced when these processes align employees and their development to the strategy. The alignment of both, the personal goals of employees and the goals of the strategy is of great importance. Through linking employee focused processes to strategy, every employees goals, objectives, compensation and development plans become aligned and make strategy everyone's job (Kaplan & Norton, 2005).

For each strategy, there needs to be a 'milestone' measure and an associated date, so that managers know what is expected to be delivered and by when. These also be used in management reports to check if the overall plan is on track to achieve the objectives. A good employee performance is necessary for the organization, since an organisation's success is dependent upon the employee's creativity, innovation and commitment (Ramlall, 2008). The whole management process has to bet built around measurements, reconstructing the rewards process around rewarding performance as defined in the new strategy. Personally write notes of praise to those who performed well. Institute zero based budgeting and standardize equipment (Higgins, 2005).

A few research studies have been done in this field. More needs to be done to actually validate past findings and to understand the influence of reward system on strategy implementation. According to Allen and Kilmann (1999) who studied the role of the reward system for a total quality management based strategy, the use of extrinsic reward practices including profit sharing, gain-sharing, employment security, and comp time exhibited a significantly positive moderating effect on the relationship between TQM and perceived firm performance. Yaacob (2009) in Malaysia, did a study on the effect of reward systems on the implementation of cost savings strategies in local authorities. The findings of this study revealed that the reward systems have failed to provide significant support to the successful implementation of cost savings strategies. Therefore, this finding signifies the unsuitability of the criteria used to reward employees in local authorities with the requirements needed for these strategies to be successful. The focus of the strategy was on cost saving strategy and did investigate the effect of rewards on strategy implementation.

Okoth (2014) did a study on the effects of reward management on employee performance in hotels in the north coast of Kenya. The study found high correlation between reward management and employee performance. The study however found that as much as there was a reward policy in place, it was fairly weak as the reward strategies that have very high correlation with employee performance such as grade structure, performance appraisal and strategic reward were weakly implemented but concentration was on contingent pay and equal pay which have a relatively weaker correlation with performance.

Delegation and Strategy Implementation

Strategic decision involves making decisions that stop or refocus established activities in order to re-allocate resources. It involves initiating strategic change which is difficult, complex and at times complex to implement. Deliberate strategy is conceived by top management and is a result of a process of negotiation, bargaining and compromise while emergent strategies are responses to unexpected opportunities and problems arising when intended strategies are being implemented. To achieve its objective the organization must choose strategies that align them properly with the environment. A well-conceived strategy is communicated to all the people in the organization, Beer and Eisenstat (2014).

Strategic decisions determine the orientation and the goal of the organization and are usually made at the highest levels in an organization (Ghertman, 1984) and (Andrei 2017). Ackoff (1995) as cited by (Ghertman, 2016), defines strategic decisions as: "set objectives for the organization as a whole, relatively long-range objectives, and formulate policies and principles intended to govern selection of means by which the objectives specked are to be pursued ".Examples of these decisions can be: adding a new product line, new services, diversification of activities, forward or backward integration, internationalization, restructuring and adoption of new technologies (Ghertman, 2016).

Administrative decisions regard employee activities and provide specifications or changes in the organizational context. These decisions build tactics in order for the company to reach the strategic objectives determined by top managers (Ghertman. 2016). Such decisions are usually made at the middle management level (Montana and Charnov, 2015). Benefits as rewards or promotions or disciplinary measures like sanctions are involved. Other administrative decisions can be hiring personnel or allocating budgets (Ghertman, 2016).

Operational decisions are concerned with the immediate future and the course of daily operations (Ackoff, 2010). Are non-programmed and cannot be seen in advance as the strategic and administrative decisions, so they leave the opportunity for initiatives (Ghertman, 2016). These decisions are usually made at the lowest or supervisory levels in the hierarchy (Montana & Charnov, 2010). Examples of operational decisions are: a salesman deciding to deliver a product to his client even though the policy in the firm says something else, allocating personnel to particular jobs, scheduling, setting the level of raw materials inventory, monitoring, marketing activities or ordering new office supplies (Ghertman, 2016; Montana & Charnov, 2010).

Among other determinants of the delegation, Yukl and Fu (2017) bring the concept of trust into the picture: “A subordinate who is dependable and trustworthy is more likely to be consulted for advice and given additional responsibilities". Their opinion is sustained by McLain and Hackman (2017) also, who claim that in order to achieve organizational goals, trust acts as an enabler in sharing power and delegation. Managers take more risks, are more empowering and dare to delegate important tasks to subordinates that they trust more. As presented here, trust enables delegation in companies as this further drives to a more decentralized structure, which can be seen as it is manifested at country levels from the studies of Bloom, Sadun and Reenen (2012), Cingano and Pinotti (2012), Athanasouli and Goujard (2015) presented a few tasks and responsibilities that managers do not usually delegate and ones that are commonly delegated, together with decision-making authority, but none of them were specific examples of such issues. Another author, Ghertman (2016 has a different approach to this matter, and gives a more detailed explanation, by categorizing decisions within a company.

Most research work on delegation have focused of the effectiveness of delegation and a few have studied the effect of delegation on performance. Ghejan and Gal (2017) did a study on delegation of responsibilities and decision-making authority in a low trust country. Their findings indicated that in high trust societies, there is a tendency to decentralize while in low trust countries centralization of decision-making process is more common, as corruption is more practiced as well. If the level of trust is high, the shift of decision-making authority from superiors to subordinates is more likely. The study did not examine the influence of delegation on strategy implementation.

Sev (2017) undertook a study on effective delegation of authority as a strategy for task accomplishment and performance enhancement in business organizations. This was an empirical survey of flour mills of Nigeria plc. Sev's findings revealed that proper adoption of principles of delegation by the Flour Mills of Nigeria Plc, would enhance high performance output. Other findings revealed that obstacles and barriers to delegation if not properly managed impact negatively on performance output. The recommendations of the stud were that, only qualified subordinates be assigned tasks to carry out and perform for quality decision making process. The study also fell short of examining the relationship between delegation and strategy implementation which this study seeks to address.

Okuoga (2016) studied the effectiveness of delegated authority on project completion, a case of APHIA Plus project in Nairobi, Kenya. The study found out that as project management delegates more duties to other staffs, project deliverables are attained in time, benefits accrue to the intended beneficiaries while project outcomes are achieved in a sustainable manner. The study recommends that project and enterprise organizations need to enlighten their management on the importance of delegation of duties, especially in the timely implementation of project activities. It also recommends that project teams should train employees and impart delegation skills on their leaders to help them adopt best practices when delegating tasks to junior team members (Okuoga, 2016). The study focused on project organizations and did not extend to assess the effect on other organizations in the public sector in Kenya.

RESEARCH METHODOLOGY

Research Design

A descriptive research design with survey method was applied in this research in attempting to describe and explain the issues facing effective formulation of competitive strategies in an organization. The descriptive design was employed in the study. The design was used to describe the characteristics of the independent variables. This was appropriate to obtain information concerning the current status of the phenomenon to describe what the current situation is with respect to the variable of the study. Ghauri and Gronhaug (2005) asserts that in descriptive design the problem is structured and well understood a fact that Mugenda and Mugenda (2003) agrees that descriptive design is most preferred because it gives a report on things as they actually are.

Target Population

Target population in the study defines the specific population from which information is aimed to be collected. A population is a well-defined or set of people, services, elements, and events, group of things or households that are being investigated (Ngechu, 2004). The target population of the study was the 360 various employees at the Kenya Revenue Authority within Southern Region.

Sample and Sampling Procedure

A sample size is a subset of the population to which researcher intends to generalize the results. Any statements made about the sample should also be true of the population (Orodho, 2002). According to Trochim (2005), sampling is the process of selecting units (people, organizations) from a population of interest so that by studying the sample we may fairly generalize our results back to the population from which they were chosen. Sampling procedure is a technique the researcher uses to gather people, places or things to study (Mugenda, 2008).The study used a simple random sampling technique to generate the sample of the study. The study further used a sample of 20% of the total population of 245 staff of the rank supervisor to deputy commissioner within Kenya Revenue Authority in the southern region that generated a sample size of 49 respondents.

Data Collection Tools and Techniques

The study used both primary and secondary data. Questionnaires were structured as the main data collection instrument. Self-administered drop and pick questionnaires were distributed among the target employees. This enabled the researcher to get adequate and accurate information from people with experience. Primary data was collected using questionnaires and face to face interview.

Data Collection Procedure

The researcher used open- ended and structured questionnaire to collect primary data. According to Best and Khan (2004), a questionnaire is easy to administer. Questionnaires also reduce bias since the researchers' own opinions would not influence the respondents to answer questions in a certain manner unlike where a face to face survey is applied. Kuter and Yilmaz (2013) define a questionnaire as a method for the elicitation, recording and collecting of information. Kothari (2003) argues that questionnaires generate data in a very systematic and ordered fashion. A “pick and drop” method was used to distribute and collect the questionnaires which were self-administered by the respondent. This self-administration was necessary to give the respondents ample time to respond to the issues that was raised. The purpose of these types of questions was to capture the undertones from the research.

Data Analysis and Presentation

This is the process of collecting, modeling and transforming data in order to highlight useful information, suggesting conclusions and supporting decision making (Sharma, 2010). In this study, emphasis was given to both primary data and secondary sources. The primary data was collected using questionnaire with a total of 49 questionnaires administered as per the sampled population. The data was analyzed using descriptive statistics, and presented by use of cross tabulation charts and graphs, tables, percentages and frequencies. The analysis was done with the application of the statistical package for social sciences (SPSS) software. The study also applied multiple regression analysis to establish the overall influence of the composite independent variables on dependent variable. The multiple regression model was as follows:

$$\mathbf{Y = \beta0 + \beta1X1 + \beta2X2 + \beta3X3 + \beta4X4 + \varepsilon}$$

Where: Y = Strategy Implementation (dependent variable); β0 = Constant Term; β1 = Beta coefficients; X1 = Management Commitment (independent variable); X2 = Participative Leadership(independent variable); X3 = Employee Motivation System (independent variable); X4 = Delegation (independent variable)

RESEARCH RESULTS

The main objective of the study was to determine the role of strategic leadership on strategy implementation at the Kenya Revenue Authority, Southern Region. The study specific objectives were to establish the influence of management commitment, participative leadership, employee motivation system and delegation on the implementation of strategy at the KRA, Kenya. The study had a coefficient of correlation R of 0.879an indication of strong positive correlation between the variables and coefficient of adjusted determination R2 was 0.864 which changes to 86.4%.

Management Commitment and Strategy Implementation

Through the regression coefficient of 0.828, the study established that effective application of management commitment at the KRA translated to a positive and significant improvement in strategy implementation. The study established that management commitment had a significant effect on the implementation of strategy at the KRA. It was further indicated that management was significantly committed to the implementation of strategy through management stability, direction and stewardship, championships, imparting self-confidence and autonomy, value addition in resource management process, alignment and distribution of resources, decision making and flexible controls.

Participative Leadership and Strategy Implementation

The study indicated that participative leadership as a strategic leadership practice by the KRA positively and significantly led to effective implementation of strategies as indicated by a regression coefficient of 0.849.The study established that the KRA has been active and significant in promoting participative leadership during strategy implementation, strategy enablement and strategy evaluation which are very critical in ensuring effective strategy implementation.

Employee Motivation System and Strategy Implementation

The study pointed out employee motivation system as one of the strategic leadership practices positively influenced strategy implementation at the KRA, Southern Region. It was established that to a moderate extent KRA had a sound employee motivation system that helps in effective strategy implementation, communication, collaboration, feedback and cohesion in the strategy implementation process service.

Delegation and Strategy Implementation

The study pointed out delegation as one of the strategic leadership practices positively influenced strategy implementation at the KRA, Southern Region. It was established that the organization significantly embraced delegation as a strategic leadership practice to enhance strategy implementation through human resource capacity improvement, division of labour, efficiency and effectiveness

INFERENTIAL STATISTICS

The researcher conducted multiple regression analysis to establish the influence of strategic leadership on strategy implementation at the KRA, Southern Region, Kenya.

Table 1 Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.879	0.868	0.864	0.718

The table above indicates the model summary. From the findings, R was 0.879, R square was 0.868 and adjusted R squared was 0.864. An adjusted R square of 0.864 implies that 86.4% of changes in strategy implementation at the KRA are explained by the independent variables of the study. There are, however other factors that influencing the strategy implementation at the KRA that are not included in the model which account for 13.6%. An R of 0.879 on the other hand signifies strong positive correlation between the variables of the study.

Table 2: ANOVA

Model	SS	df	MS	F	Significance
Regression	815.69	5	163.138	25.4784	0.01062
Residual	224.11	35	6.403		
Total	1040.01	40			

From the ANOVA table above, the value of F calculated is 25.4784 while F critical is 6.571. Since the value of F calculated is greater than F critical, the overall regression model was significant and therefore a reliable indicator of the study findings. In terms of p values, the study indicated 0.01062 which is less than 0.05 and therefore statistically significant.

Table 3: Regression Coefficients

Model	Unstandardized coefficients		Standardized Coefficients	T	Sig
	B	**Std Error**	**Beta**		
Constant	5.680	0.811		2.296	0.000
Management Commitment	0.828	0.031	0.874	12.14	0.000
Participative Leadership	0.849	0.036	0.134	09.52	0.000
Employee Motivation System	0.809	0.055	0.055	1.311	0.000
Delegation	0.873	0.041	0.037	05.21	0.000

The resultant regression equation becomes;

$$\mathbf{Y = 5.680 + 0.828X_1 + 0.849X_2 + 0.809X_3 + 0.873X_4}$$

Where: Y is the strategy implementation; β_0, β_1, β_2 and β3 are the regression coefficients and $X_{1,}$ X_2 and X3 represent management commitment, participative leadership, employee motivation system and delegation respectively.

This implies that when all the variables of the study are held constant, strategy implementation at the KRA Southern Region will be at the intercept which is 5.680. A unit improvement in management commitment as a strategic leadership practice while all other factors held constant results in 0.828 increase in strategy implementation, a unit increase in participative leadership with other factors held constant leads to 0.849 increase in strategy implementation. Similarly a unit increase in employee motivation system while other factor ceteris paribus, translates to a 0.809 increase in strategy implementation at the KRA. Further, a unit increase in delegation with all other factors held constant led to a 0.873 increase in the implementation of strategy. Generally the four strategic leadership practices had a significant and positive effect on the strategy implementation at the KRA, Southern Region.

The findings pointed out that the strategic leadership practices which include management commitment, participative leadership, employee motivation system and delegation had a p value of 0.000<0.05 an indication that they significantly influenced strategy implementation at the KRA. This is supported by Rajasekar, (2014) who indicated that successful strategy implementation is a key for any organization's survival. Top management commitment, stakeholder involvement and participation, employee motivation and involvement and integration of management styles promotes peak strategy implementation which can overcome such challenges as ineffective senior management, senior management style, unclear strategies and conflicting priorities, poor coordination across functional boundaries and inadequate information.

CONCLUSIONS

It was concluded that strategic leadership has a positive and significant relationship with strategy implementation. The study also concluded that management commitment, participative leadership, employee motivation system and delegation as strategic leadership practices have a positive and significant effect on the implementation of strategy at the KRA, Southern Region. The study further concluded that employee motivation systems at the KRA are not sufficient and therefore contribute to inadequate strategy implementation. Finally, KRA practices monitored and partial delegation at both management and general staff level.

RECOMMENDATIONS

The study recommends that the Kenya Revenue Authority needs to improve staff capacity and motivation to improve their performance which in turn translates to better strategy implementation. The study recommends that the organization should sensitize, inform and educate the stakeholders some of whom include management, the public and employees to make them understand a strategy before implementation. The study further recommends that the KRA need to employ hybrid strategic leadership styles that involves integration of the various forms of management, leadership, strategic management and employee performance to promote effective and efficient strategy implementation.

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