SELECTED ORGANIZATIONAL RESTRUCTURING STRATEGIES AND EMPLOYEE COMMITMENT AT KENYA REVENUE AUTHORITY

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ABSTRACT

Strategic policy makers often neglect the impact of organizational restructuring strategy and employee commitment. The purpose of the study was to investigate how selected organizational restructuring strategies affected employee commitment at KRA. Specifically, the study sought to; establish the effects of change of job description and employee commitment at KRA, determine the effects of grading structure change and employee commitment at KRA and to determine the effects of remuneration structure change and employee commitment at KRA. The study was informed by Resource Dependency Theory, Social Exchange Theory, Human Capital and Expectancy Theories. The study adopted descriptive research design. The target population was 1065 employees from Investigations Enforcement Department, Legal Services and Board Coordination Department, Corporate Support Services Department, Domestic Taxes Department and Customs and Border Control Department. The study employed three sampling techniques; purposive sampling, stratified sampling and random sampling techniques resulting into a sample size of 317 respondents. The study collected primary data using questionnaires. The collected data was analysed using descriptive and inferential statistics. Descriptive statistics included use of means and standard deviation while inferential statistics included use of regression and correlation analysis. The study established that job description change ($r=0.5151$, $p = 0.00$) had a strong, positive and significant correlation with employee commitment. Grading structure change ($r=0.522$, $p = 0.00$) had a strong, positive and significant correlation with employee commitment. Remuneration structure change ($r=0.429$, $p=0.020$) had a strong, positive and significant relationship with employee commitment. The study concluded that job description changes guided HR managers at KRA during the recruitment process and changes in assignments due to restructuring made employees to be committed to KRA, the grading structure was changed by the management to increase the commitment levels among employees at KRA and career progression at KRA increased staff commitment and improved remuneration package at KRA enhanced employee commitment levels, however favourable terms of employment made staff committed to KRA. The study recommended that job description change should be considered as a critical factor on employee commitment as it will guide HR managers during the recruitment process and changes in assignments during restructuring which in turn will make employees to be committed to the organizations. The grading structure should be changed by the management to increase the commitment levels among employees. Career progression should be increased so as to enhance staff commitment. All organizations in Kenya should have improved remuneration package to enhance employee commitment levels and favourable terms of employment to make staff committed to the organizations.

Key Words: *organizational restructuring strategies, employee commitment, Kenya Revenue Authority*

INTRODUCTION

In today's competitive world, no staff in an organization can perform at higher levels unless there is commitment among these staffs. This commitment among employees should be directed towards the strategic goals of an organization (John, Meyer & Elyse 2010). It is no longer satisfactory to have staffs who diligently report to places of work on daily basis and independently carry out their assigned duties and responsibilities. Employees today need to have an entrepreneurial mindset while coexisting in teams. Employees should now also prove their worth in an organization. Moreover, most staffs now strive to be part of successful organizations providing sufficient incomes, opportunities for personal growth and development besides job security (Yamao & Sekiguchi, 2015).

In order for organizations to enhance employee commitment, restructuring remains paramount. It calls for total overhaul of the processes and systems within an organization in order to ensure employee commitment (Edenhoffer & Hayter, 2013). Commitment is simply thought of in terms of feelings of obligation or emotional attachment to a person or organization. As noted by Mahal (2012), commitment is the extent which staffs psychological attachment to an organization manifested in terms of pleasure, state of belonging, affection and loyalty at the work place. Commitment can also be seen as the degree that staff go through sense of being locked up in a given place due to costs associated with moving away from an organization (Mahal, 2012).

Organizational commitment according to Choong, Wong and Lau (2011) is the willingness and wish of staffs to remain as employees of any given company. To an organization, this demonstrates how staffs are satisfied with their employers in view of their expectations. When an employer meets the expectations of the employees the employee in turn provides commitment comes if an employee has been provided with an enabling environment to maximize their full potential (Shubaka, 2014). Organizations can invest on their employees in terms of training to enhance skill of the employees professionally and technically. This provides an intrinsic kind of motivation that enhances self-worth and thus the employees feel valued and psychologically become attached to the organization (Lagat, Mutai, Kosgey & Nyahururu, 2014).

Committed employees in an organization are easily known and seen through employee higher productivity levels and increased output. Committed employees have a positive attitude towards work schedules, details when faced with work challenges; they are quick to seek for solutions and are hopeful that the solutions will work (Yamao & Sekiguchi, 2015). They are not quick to give up and be desolate about such problems, having an understanding that problems are a source of learning that enhances their experiences. According to Lam, O'Donnell and Robertson (2015) employees who are labelled as being committed are always punctual in their report times and clear their work assignments in good time.

Selected Organizational Restructuring Strategy

Restructuring is an organizational change that is more important in comparison to change in a common place. Restructuring affects at least a whole company or whole entire organization besides giving focus on peripheral change in work practices (Kieselbach, 2009). Milberg and Winkler (2010) saw restructuring as a step-in implementation of strategy where the management team try to recall their systems of reward, leadership and culture. All these elements may be modified for ensuring competitiveness in costs and demanded quality.

Organizational restructuring is a process where an organization reorganizes its operations to meet desired outcomes like increased efficiency and profitability. It a process of realigning operations of the business with a desired outcome like increased efficiency and effectiveness. It is modification of the structure of a business to increase efficiency and employee productivity thus organizational performance (Cameron & Green, 2015). There are several organizational restructuring strategies including downsizing, star bursting, verticalization, de-layering, business process re-engineering, outsourcing, virtualization, mergers and acquisition, turn around strategy and divestment. There could be reorganization within an organization without necessarily downsizing operations. Alternatively, downsizing may also occur with little or no significant influence on formally established structures of an organization (Erkama, 2010). Downsizing occurs in different forms including changes of job description, grading structure change and remuneration structure change.

A job description outlines the duties, responsibilities and activities performed by an employee. A job description is a relevant tool used to arrange work into groups and positions within an organizational setting. A job description helps in explaining the specified job, the duties involved in the job, the purpose and scope of the job under consideration. It also helps the human resources department during the processes of searching for new staff, the recruitment process, selection of new staff, performance assessment, succession planning and compensation for the work done; this is defined in the book by (Levy & Murnane, 2012). Furthermore, they state the current state employment is in such a way that work is packaged into jobs portrayed with job descriptions, remuneration packages and procedures for succession.

Change in job description as a restructuring strategy entails variation in the content of the duties and responsibilities held by an employee in an organization. Reducing the responsibilities of an employee may result into low morale among employees and therefore adversely affecting employee commitment. Changes in job description is a modification of the activities that an employee is expected to accomplish within a specified time frame. According to Berg, Wrzesniewski and Dutton, (2010) it also involves changes and alterations in assignments, schedules, the structure and process at the work place within an organization. Stybel (2010) in the Psychologist-Manager Journal mentions that job changes at the work place take the shape in different forms including retirement, job rotation, job enrichment, job enlargement besides transfer of services. All these changes affect the morale, employees output and commitment to the job and the organization in a different way. So as these changes occur within an organization structure it creates a significant morale and organizational commitment concerns. With these concerns the management is often forced to allay these fears which would be destructive and may lead to a lack of commitment to the organization which would result in high staff turn-over and decreased productivity at the work place (Stybel, 2010).

In an organization, employees are structured into different grades that influences the amount of pay they receive. A reduction in grading structure as a restructuring strategy would adversely affect employee commitment within an organization (Alvesson & Sveningsson, 2015). Business environments are always dynamic which force continuous change in the way business carry out processes and operations. The dynamic conditions and times mean that organizations should restructure their process to stay competitive (Ganz, 2010). Further Ganz (2010) noted that the restructuring or reorganization can be the solution to all infrastructure problems and sort out the organizational performance challenges. One key strategy as noted by Lee and Rha (200) is changing the grading or evaluation system adopted in any one organization. In the modern and current times, some of the most successful organizations in the world have adopted the key performance indicators (KPIs) to rate the performance of employees at individual and departmental level.

Fullan (2010) posit that job satisfaction by employees is one of the key indicators and driving forces that makes them be commitment to the organization. Furthermore, employees who feel and understand the organizational performance grading system are more comfortable and stay committed to the firm. Daly and Finnigan (2010) in the educational journal on 'a bridge between worlds: Understanding network structure to understand change strategy' also states that a whenever the grading structure is deemed unfair and complex; then it becomes difficult to adopt and since the employees do not understand it; they lack a clear understanding of their performance indices. As such the performance maybe good but the grading structure is poor hence serves to de-motivate the employees. In such scenarios, Daly and Finnigan (2010) stated that the top management should change the grading structure in such a manner to see that the committed workforce is agreeable in nature and quick to adjust to the changes being made at the workplace. Again, a new structure is shown by employees who show their commitment by being co-operative while working with other staff at the work place. They are the ones that champion the abilities of each other and seeking to give support to their teammates in an effort to uplift each other.

Employees in an organization fall into different remuneration structures in view of their skills, experience and competences. Remuneration according to Lee (2009) can be intrinsic or non-monetary including a good working environment, good work-life balance, having flexible working hours and having a management structure that can adjustable to the needs of the employees while extrinsic which are monetary in nature may include salaries, wages, bonuses and commissions. These rewards are the ones that lure the employees to stay working in one organization. In the event that an organization reduces remuneration amount, this is likely to adversely affect morale of employee and therefore commitment. Whatever the factors behind downsizing, restructuring as a strategy should ensure that staffs surviving the process have greater focus and commitment towards the goals of an organization. Therefore, it is justifiable to assume that strategies for restructuring employed by management dictates the quality of staffs surviving in terms of work related attitudes (Hallinger, Murphy & Hausman, 2013).

Organizational restructuring is one of the turnaround strategies used in controlling costs and realigning internal structures of an organization in order to attain the needs of an environment. Therefore, comprehension of how socio-psychological factors influence restructuring is important and especially that available studies have paid emphasis on financial outcomes. A clear understanding of an environment at the work place that has been restructured is important to correctly put in place corrective measures at the work place and this solves effects of restructuring on staffs (Drew & Coulson' Thomas, 2013).

In the UK, as noted by Perry and Beale (2015), many organizations are shifting into using the social web, internet-based applications and systems to improve their organizational performance. Almost all activities are now being conducted using the internet which has made the operational processes to be effective, simpler and shorter communication lines. Customers are able to access their products and services in a shorter time frame through the use of technology. The case in China as noted by Liming and Yanchao (2010) is such that the grading system adopted is automated and hence able to be functioning at a much faster rate and yield higher outcomes.

In the Tourism sector of Nigeria, Rodrik (2013) noted that the sector has seen adjustments and structural changes that lead to employees being more committed to their firms. In the past, many of the staffs working in this sector were known to change from one sector of the industry to another; but as the firms adjusted the job description; adopting a formal structure that has been implemented in the whole industry; the employees have stated that they are happy and intend to stay. Dillimono and Dickinson (2015) stated that employees in the service industry who were well trained and professionals in their field demanded a better job description and once this was implemented their commitment levels rose resulting in higher productivity in the sector. The sector has grown as shown by the profitability index at the ministry due to the restructuring strategies that the industry adopted.

Employee Commitment

Employee commitment is the extent that an employee is identified by an organization with strong need to continue living and participating in the same organization (Khan, Jam, Akbar, Khan & Hijazi, 2011). According to Mowday, Porter and Steers (2013), employee commitment is the extent which staffs are psychologically attached to their place of work. The authors further noted that employee commitment included aspects like proper utilization of time, being keen to details, going an extra mile, acceptance of change, team work spirit, self-respect and development, loyalty and aspiring for continuous improvements in processes. A committed staff stays in an organization in hard times, regularly attends to work, shares the goals and vision of the company while at the same time protects resource of the company (Stanley, Vandenberghe, Vandenberg & Bentein, 2013). Committed staffs perform their activities in a diligent manner providing value while seeking constant and continuous improvements in what they do. Committed staffs are valued as assets in an organization since they are motivated to devote their energy and time in pursuing the goals of the organization. Committed staffs offer intellectual capital, which is a very crucial asset in most of the organizations (Stanley, et al., 2013).

Long term staffs are usually more committed as they have gone through individual success in an organization. Nowadays, employers have continually assured staffs of their value to an organization. Staffs therefore have a choice to choose between organizations meeting their demands. Organizations demonstrating commitment to staffs are likely to attract and retain the required staffs and therefore performance (Messner, 2013). The importance of employee commitment is that the higher the level of commitment, the greater the favourable outcomes within an organization. Employee commitment is a reflection of how staffs are committed to the goals of an organization. Messner (2013) further noted that employee commitment plays a significant role in an organization because it could be use a predictor of the staff performance, absenteeism and other attributes of staffs within an organization. According to Shuck, Reio and Rocco (2011), sustained improvement in levels of productivity relies on human and social capital of an organization. Human capital refers to attitudes, skills, knowledge and competencies of staffs) while social capital includes team work spirit, shared value systems and partnerships among staffs in an organization.

An organization possessing committed staffs is likely to excel since commitment of staffs increases their productivity coupled with cost reduction through enhanced and efficient service delivery. According to Yamao and Sekiguchi (2015), employee commitment has both rational and emotional attributes. Emotional element refers to a situation when staffs express and experience positive views and feelings concerning an organization/individual they have established commitment with. Rational element of commitment on the other hand is when majority of staffs in an organization choose to show commitments and therefore make plans and carry out actions required to meet them (Yamao & Sekiguchi, 2015).

Employee commitment has been operationalized differently by a number of scholars. According to Anitha (2016), employee commitment can be composed into three themes: commitment reflecting an affective orientation toward the organization, recognition of costs associated with leaving the organization and moral obligation to remain with an organization. Employee commitment has also been measured in terms of job satisfaction, intention to leave and job involvement of employees in an organization. Employee commitment according to Lam, O'Donnell and Robertson (2015) is measured in terms of affective commitment, continuance commitment and normative commitment. Affective commitment is based on how much individual 'want' to remain in the organization. Continuance commitment refers to an awareness of the costs associated with leaving the organization while normative commitment reflects a feeling of obligation to continue employment (Alfalla-Luque, Marin-Garcia & Medina-Lopez, 2015).

Kenya Revenue Authority

The Kenya Revenue Authority came into existence in 1995 through Act of Parliament. KRA is mandated with taxation matters in Kenya. Decisions are made by boards of directors drawn from both the private and public sectors. The chairman to the board is presidential appointee while the Chief Executive Officer CEO is appointed by the Cabinet Secretary of Finance. A lot of credit has been given to the government of Kenya from international development associations for instituting reforms. The credit is to be applied in covering eligible payments for consultancy services for administration of taxes. The services include change Management training for KRA. Change management is mainly geared towards providing capacity, skills and attitude to employees across the authority (KRA, 2016).

More specifically the consultant will review the current Change Management and Communication Strategy and develop a monitoring and evaluation framework and assist in its implementation; Develop an appropriate training program on change management; Implement the training program and Conduct a post training evaluation after six (6) months. The duration of the assignment is estimated to be about three (3) calendar months (KRA, 2016).

STATEMENT OF THE PROBLEM

Employee commitment is key in the management of organization performance as it helps in the management of withdrawal behaviour, such as lateness, absenteeism and turnover. Committed employees will always be willing to put in extra effort to ensure that an organization delivers on its set objectives (Ponnu & Chuah, 2010). Committed employees provide a basis for creation and maintenance of competitive advantage besides fostering superior performance. Committed employees have been found to possess high esteem in their organization and are well motivated to pursue organizational goals. Employees at KRA have exhibited diverse behaviour when it comes to commitment. Some employees have left the Authority soon after being trained to join the private sector while others were not committed to their work fully as exhibited by high level of absenteeism, lateness among other withdrawal behaviour. The low level of employee commitment at KRA is contributed to among discriminatory reward systems. Some employees who have upgraded their skills and now have degrees and masters continue to earn less than 100k despite working for over 15 years; with graduate trainees 'officers' earning less than 130k despite being in service for over 7 years (Bullah, 2017). To counter these, the Authority embarked on restructuring which saw it merge some strategic business units. However, the impact of this restructuring process on employee commitment has not been examined. Several existing studies have examined various aspects of employee commitment. For instance, Irefin and Mechanic (2014) examined staff commitment in the business environment of Nigeria. From the findings, there was a high degree of commitment of staffs and this influenced performance of an organization. Ojwang (2014) assessed how job changes affected commitment of staff and established that indeed changes due to jobs significantly affected employee commitment. The studies mentioned above have not dealt with effects of restructuring at KRA and have failed to suggest the use of effective organizational restructuring strategies to enhance employee commitment. This study sought to address this knowledge gap by examining effects of selected restructuring strategies and employee commitment at Kenya Revenue Authority.

GENERAL OBJECTIVE

The main objective of this study was to determine selected organizational restructuring strategies and employee commitment at Kenya Revenue Authority.

SPECIFIC OBJECTIVES

1. To establish the effect of change of job description on employee commitment at KRA
2. To determine the effect of grading structure change on employee commitment at KRA
3. To determine the effect of remuneration structure change on employee commitment at KRA

THEORETICAL REVIEW

Social Exchange Theory

This theory was formulated by Homans (1958). Other people that have contributed to this theory include Blau, Emerson, Thibaut and Kelley. The basic idea of the theory are reactions and decisions in relationships. According to Curry (2006), employee commitment is best seen and described on the social exchange theory. The theory is premised on the fact that every individual is trying to maximize their wins or their worth and end up with something that is more positive than negative. Any social exchange results into some dependence on each other such that whenever the social exchange ends up with a positive outcome, a positive relationship is established and the two will be driven to continually work together (DeLamater & Ward, 2006).

The economic models of human behaviour form the basis of the social exchange theory. In economic models, the desire to reduce losses and increase rewards informs the interaction between individuals (Curry, 2006). The point of departure of this theory however is that attraction and trust is earned by relationships providing more rewards while reducing the costs. For instance, when staffs are more effective and efficient in conducting assigned duties and responsibilities, costs of production can be reduced. Furthermore, staffs who are skilled in supporting and rewarding their staffs reduce poor performance because of dissatisfied staffs.

Therefore, the social exchange processes include both psychological and material benefits and these include approval, loyalty and status (Seibert, Kraimer & Liden, 2001).

Expectancy Theory

Expectancy as a concept was first used in Valency–Instrumentality–Expectancy (VIE) theory formulated by Vroom (2005). Valency in this theory indicated value. Instrumentality on the other hand was seen as a belief that when one action is done, it will result into another action. Expectancy was seen as the probability that an effort or action will result into an outcome. This the principal forming the foundation of the valency that where all actions are due to expectations of conducive outcomes. The modern expectancy theory indicates that the basis of all action are favourable reward systems. This calls for pressure within an organization. First, management is pressurized to enhance reward systems of staffs due to expectations of their performance. Secondly, pressure is exerted among staffs to perform towards meeting expectations of employers.

Suttle and Lawler (1973) developed this theory into a model by suggesting presence of two factors that determine efforts staffs put in their jobs. These efforts include value of reward to individuals as much as they meet the needs for self-actualization, autonomy, security and self-esteem. It is also based on the extent which the reward is based on efforts as seen by staffs. The main emphasis of this theory is that the higher the value of certain sets of rewards with greater probability that getting each of these rewards is based on efforts, then the greater the efforts made in any given circumstance. However, according to Porter and Lawler, only efforts are not sufficient. Such efforts need to be productive to result into desired state of performance.

Therefore, the theory is used to explain the role played by rewards and how reward management affects performance of staffs. This theory was therefore used in the study to determine the various reward management practices with their influence of performance of staffs at KRA.

Human Capital Theory

The Human capital theory was hypothesized by Becker (1962). The theory gives a dominant perspective in regards to on the job training. According to this theory, training is an investment which serves to raise anticipated future firm productivity though at a certain cost. Key to note is that individuals have control over their own deployment of human capital. In this regard, firms and workers need to agree on their nature of exchange at the labour market. Therefore, how the sharing of costs and returns associated with training between workers and firms ought to be an issue of central concern. In addition, firms need to have strategic interactions with their employers so as to improve on their earning earnings (Becker, 1994).

The presence of effective instructions ought to invoke correct responses. Traditional teaching methods leads to errors in the process of learning thus leading to inability of firms to effectively reinforce behaviour. Negative reinforcements for instance; criticism and various forms of punishment ought to be avoided. In essence, only positive reinforcements are theoretically sound hence they need to be administrated according to the explicit laid schedules so as to ensure effective organizational learning. The theory further posits that mechanical presentations of curriculums are an ideal way that can be used to teach as it leads to a perfect schedule that shapes and reinforces teaching programmes (Olaniyan & Okemakinde, 2008). Production systems need to be conceptually simple by specifying the certain encountered conditions as well as specific performed actions.

Resource Dependency Theory

This theory was formulated by Pfeffer (1981). The theory is premised around the organization and how it interacts with its surroundings. Organizations are seen as markets and coalitions where control and influence is exerted (Pfeiffer & Salancik, 2003). This is the basic principle underlying the theory and it offers a basis to explain the nature of relationships among organizations formed due to influencing and controlling behaviour. Problems and uncertainties are faced by an organization in acquisition of resources from its surroundings. Any particular environment is assumed to be a source of valuable resources needed by organizations in their processes and operations. The need for stability and certainty necessitates emergency of relationships between organizations (Pfeiffer & Salancik, 2003). Because of this, the theory is used to explain cooperation arrangements between organization established on the basis of information exchange tendency of organizations.

It is normally assumed that organizations strive to gain power achieved through control of certain resources so as to reduce their dependence. Further, resources within an organization are assumed to be controlled in order to maximize other organizations depending on these resources. The dependence on resources in form of interrelationships among and between firms (Bryant & Davis, 2012). This dependence between firms facilitates enquiry in the nature and forms of information sharing within organizations. This theory integrates the concept of illustrating exchange of resources within an organization and interaction of organizations. In view of this, behavioural approaches should be taken while illustrating information sharing among different organizations.

EMPIRICAL REVIEW

Change of Job Description and Employee Commitment

Ojwang (2014) looked at job changes and how it influenced commitment among staffs of Kenya's postal corporation. The study did a sample of 112 employees working at the Postal Corporation of Kenya in Homabay County. From the findings, there existed relationship between changes in jobs and commitment of staffs in an organization. Furthermore, the study noted that staffs in an organization require sufficient training to equip them with relevant skills before restructuring change. The organization was advised to train supervisors and senior management who will in turn train their junior staffs and this would improve in implementing the job changes which will greatly affected their commitment to the organization. The study also noted that several job changes have been implemented and as a result it has improved the employee commitment to the organization (Ojwang, 2014).

Thwala, Ajagbe, Enegbuma and Bilau (2012) assessed staff turnover in Sudan. The study posits that changes in job description may involve new job title; more tasks and responsibilities; and a change in remuneration package. These changes may also include demotion, promotion, switch and moves into different position within an organization. And sometimes the change involves combining two or more tasks under one job definition. But the study mentions that most employees don't really mind the changes as long as there is no reduction in the remuneration package that the employee originally was offered and unless the new job position is inferior in terms of status and other benefits that the employee was enjoying (Thwala, Ajagbe, Enegbuma & Bilau, 2012).

Kireru (2010) sought to establish how employee commitment influenced performance of the job. The study found out that the engaged staffs are highly committed to their organizations. This is evidenced by higher productivity levels from them and lower staff turn-over. This will give the organization a comparative competitive advantage over its competitors. This is therefore the reason why most organizations put a lot of effort in engaging employees to better job descriptions, roles and tasks that they love as this will increase their morale and commitment to their workforce. And many companies have benefited from enhancing engagement, changing job description which has resulted in higher morale and commitment to the organization yielding higher returns (Kireru, 2010).

Grading Structure Change and Employee Commitment

Biekpe (2011) carried out a study to determine competitiveness of commercial banks in Ghana. The study was empirical in nature. The analysis of the findings indicated that the top bank management has shifted from product-centric model to customer centric model. This is a case where the employees are graded as high performers whenever they sell a bouquet or bundles of products to a singular customer as opposed to the old grading model, where organizations rated employees according to the products they sold.

Suddaby and Viale (2011) did a research study on 'the professionals and field-level change: Institutional work and the professional project'. The study was empirical in nature. The analysis of the findings indicated that an organization gains many benefits from having a good management team. Greenberg and Baron (2011) conducted a study on behaviour of employees in an organization. The study established that the connection between employee commitment management performance, leadership and satisfied workers is easiest seen in new staff that join a new organization, since they can easily associate their feelings towards liking or disliking their workplace basing it on the type of leaders they have the leadership structure employed. Whenever new staffs show signs of dissatisfaction with their new work environment; it is a sign that the management needs to change the organizational structure, so as to accommodate them and more importantly ensure they work to full capacity.

Fullan (2014) carried out a study on leading in a culture of change personal action guide and workbook. The study found out that whenever the organization has an inaccessible or insensitive management team and style/structure within the organization. It is the organization that would suffer either directly by high turnover of employees or indirectly by go-slow by the staff leading to low productivity, loss of time, and money and dealing with a frustrated workforce. But once the employees have confidence in the management leadership, the leadership style applied and the organizational structure then their response will be shown through their attention to authority, their dedication to work and being competent in the tasks that are handling.

Marker and Borstorff (2007) examined turnover drivers and retention factors affecting hourly workers in US and Europe. The study established that employee commitment is influenced by the nature of the relationship between employees and their managers. This is because managers and supervisor have crucial impact on turnover of staff. Whenever the employees feel their managers are reasonable, just in their handlings, supportive to them and show an interest not only to their work life but even their personal life in general; then they are more satisfied at work and this increases their commitment and prolongs their stay at the job.

Mandago (2014) assessed the effects of terms of employment on employee engagement and employee commitment of employees at Coffee Board of Kenya; the study revealed that the Coffee Board of Kenya encouraged its employees to share information, resources and knowledge with each other. This action has provided an opportunity for the employees to learn new things, processes and ways of doing things and with these they are able to grow and do personal development; this in effect has improved their engagement and their commitment to the organization. The study further mentions whenever employees are graded fairly and positively, the performance at the Coffee Board of Kenya has always improved. This means that any organization that adopts teaching, information sharing and a fair grading structure, often resulted in higher performance as these actions tends to make the employees more committed to the organization. As they learn and grow their loyalty to the organization increases and binds them to continue working for the good of the organization.

Remuneration Structure Change and Employee Commitment

Chew and Chan (2008) conducted a study on Human resource practices, organizational commitment and intention to stay. The study was done in Australia. The study established that employees are prepared to do most of the time doesn't match with what employers are ready to compensate for. This is the case especially when it comes to remuneration, as the expectation of employees to be compensated for the work done, in terms of tasks and time input doesn't match the wages or the salaries that they earn. This creates a sense of dissatisfaction which greatly affects the commitment levels of employees. In Human Resource practice, it is commonly known as a dissatisfied employee; always seek for greener pastures in other areas and business ventures. This leads to high turnover, as the employees are moving out of the organization. One of the easiest ways of managing high employee turnover is for organizations to offer better remuneration packages.

Ndede (2014) sought to assess how remuneration affected employee commitment. The study established that that the grading structure, performance appraisal and strategic rewards were weakly implemented but concentration was on contingent pay and equal pay which also have a relatively weaker correlation. With these findings the study recommends that the organization should change their reward policies in order to align the reward management practices based on their respective correlation to employee performance and employee commitment to the organization.

Melancon, Noble and Noble (2011) investigated how to manage rewards to enhance relational worth. The study entailed testing of hypothesis using a sample a sample of 373 season ticket holders of a professional sports team. The study established that an increasing number of business competitiveness demands that organizations offer the best quality products or services for the best price. Thus, if the organizations are to achieve this then they require to attract and retain the best talents in the field; and if these talented people are well compensated for their talents, effort and time they would be show a greater level of commitment which would see the organization grow and expand. The study established that one of the most common failures of management in an organization is lack of a remuneration structure that is balanced and benefits both the employer and the employee. Once the employees are properly remunerated, they can easily be motivated; and as their morale is high they can achieve excellence in the tasks they carry out which will improve the productivity and profitability of business.

Malhotra, Budhwar and Prowse (2007) examined how reward could be linked to employee commitment. The study was done in United Kingdom among call centres. From the findings, organizational commitment is categorized into two, normative whereby the employees have a perceived obligation to stay put working for the organization because they have no choice and they remain committed to it. The second is affective commitment where the employees stay in an organization because of the emotional attachment and loyalty they have formed towards the organization; this is majorly due to the benefits that they get which include good working conditions, good teammates at the work place and a good management structure employed in the organization.

Parvin and Kabir (2011) assessed factors affecting employee job satisfaction of pharmaceutical sector. The study was achieved through use of primary data collected using questionnaires. The analysis of the findings indicated that the affective commitment developed as a symbiotic relationship which benefits both parties; the employer benefits as the employees gets the opportunities to use their skills, knowledge, talents to make products (goods and services) that can be sold for profits and the benefit of the employer and the organization.

Selected Organization Restructuring Strategies and Employee Commitment

Olukayode (2013) examined how personal characteristics and other status related factors affected employee commitment to work in the manufacturing industry in Nigeria. The study relied on primary data that was collected using questionnaires. The findings of the study indicated that organization restructuring does not significantly influence the work-related attitudes of staffs in an organizational setting. Nickels (2002) conducted a study on how restructuring affected morale and satisfaction of employees. From the findings, restructuring negatively affected employee morale and work satisfaction. Restructuring significantly affect employee commitment as well as the performance of services. However, it is aimed at better commitment and service performance in the long run.

Theissen (2004) carried out a study on how organizational restructuring affected employee commitment. The study used a case of Otago Polytechnic. From the findings, corporate restructuring strategy results into insignificant influence to remaining staffs after an organization has undergone restructuring. It has little contributions to constructively impact the organization involved because of the multiplier effect of the divesture and bankruptcy action. It is assumed by the remaining employees that their employer does not value their efforts in realization of organization performance levels. They therefore feel demotivated and may also be on their way out in search of better and secure jobs.

Yamao and Sekiguchi (2015) examined employee commitment to corporate globalization. The study was done in Japan. From the analysis of the findings, despite the argument that employee forms the most valuable resource for any organization, yet in circumstances where organizations are required to cut costs, their first thought is to reduce investments in people in the form of training, wages and headcounts. This leads to mistrust on employees in their employers causing uncertainty and high level of suspicion among employees on the future of the organization. The levels of trust and job satisfaction are negatively affected by organizational restructuring.

RESEARCH METHODOLOGY

Research Design

The study adopted descriptive research. According to Creswell (2013) a descriptive research design is one where the researcher illustrates and explains the situation as accurately as may deem possible by having an in-depth analysis of the events and drawing informed decision about it. Descriptive research design was appropriate for this study as it depicted how restructuring strategies employed at Kenya Revenue Authority (KRA) have aided in improving employee commitment.

Target Population

The study targeted 1065 employees working at Kenya Revenue Authority (KRA) Nairobi Region from the various Departments. Employees were drawn from Investigations Enforcement Department, Legal Services and Board Coordination Department, Corporate Support Services Department, Domestic Taxes Department and Customs and Border Control Department. The employees in these departments formed the target population for this study.

Sample Size and Sampling Procedure

The study employed three sampling techniques; the first technique was purposive sampling technique, where the researcher chose the staff at KRA in Nairobi region majorly because it's the headquarters and all the departments from which the samples were drawn are well represented. The second sampling method employed was stratified sampling technique, and according to Schindler and Cooper (2003) this sampling technique frequently minimizes the sampling error in the population. This in turn increased the precision of any estimation methods used whereby the study grouped the population according to department. These departments were Investigations Enforcement Department, Legal Services and Board Coordination Department, Corporate Support Services Department, Domestic Taxes Department and Customs and Border Control Department. The study employed simple random sampling technique to sample target population of the employees at Kenya Revenue Authority (KRA). Simple random sampling technique gave each person an equal chance of being selected to participate in the study since all the employees were very well versed in the restructuring strategies that were being adopted at Kenya Revenue Authority (KRA) in an effort to improve employee commitment. A sample size proportion of 30% from each of the department was selected to draw out 317 employees as the respondents for the study. And according to Mugenda and Mugenda (2003) stated that a sample size of 10% to 30% is adequate enough to represent the entire population.

Data Collection Instruments

The questionnaires were administered by the researcher to the respondents in person for purposes of data collection. It was a preferred data collection instrument because it permitted the respondent time to fill it in as they consider their responses. It was also cost effective as it permitted collection of huge amounts of data within a short period. In addition, the targets respondents were learned and hence can read and understand the questions so as to provide relevance responses. The researcher applied the 'drop and pick later method' where the questionnaires were given to the respondents at Kenya Revenue Authority (KRA) Nairobi region. They were allowed five days to fill it in and then the researcher went back and collected them for analysis. And queries by the respondents were handled via e-mail and telephone calls (Yin, 2013). The questionnaire had closed ended questions covering the four sections of this study; the demographic information and the three objectives of the study (change of job description, grading structure change and remuneration structure change). A 5-Point Likert scale where 1= No Extent, 2 = Little Extent, 3 = Moderate Extent, 4 = Great Extent and 5 = Very Great Extent; to show the extent of agreement with the different statements on the three-independent variable of the study.

Data Collection Procedure

The questionnaires were administered by the researcher to the respondents in person for purposes of data collection after authority letters to collect data from Kenyatta University, Kenya Revenue Authority and NACOSTI Research Permit were issued to the researcher. A 'drop and pick later method' was adopted where the questionnaires were given to the respondents at Kenya Revenue Authority (KRA) Nairobi region and they were allowed five days to fill it and then the researcher went back and collected them for analysis. And queries by the respondents were handled via e-mail and telephone calls (Yin, 2013).

Data Analysis and Presentation

Once the questionnaires were received, data analysis started. First the questionnaire was edited to cater for any errors and then checked for completeness; it was coded and then entered into the Statistical Package for Social Sciences (SPSS) Version 23.0. The collected data was analysed using SPSS and Microsoft Excel whereby means, standard deviations, frequencies and percentages were computed to help in gaining understandable meaning of the collected data (Hair, Sarstedt, Ringle & Mena, 2012). Multiple Regressions was done to illustrate the relationship between the independent variable (Job Description change, Grading Structure Change and Remuneration Structure Change) and the dependent variable (employee commitment). The Regression Model that was applied is:

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

Where: Y = Employee Commitment; X_1 = Change in Job Description; X_2 = Grading Structure Change; X_3 = Remuneration Structure Change; **ε =** error term

The collected data from the field was analysed then the findings for the study was presented in form of graphs, pie charts, figures, and frequency distribution tables for easy understanding of the information. Conclusions were also drawn from the study findings.

RESEARCH RESULTS

The main objective of the study was to determine the effect of selected organizational restructuring strategies on employee commitment at KRA. The study specifically assessed how change in job description, grading structure change and remuneration structure change affected employee commitment at KRA. The study was informed by Social Exchange Theory, Expectancy Theory, Human Capital Theory and Resource Dependency Theory. The study adopted descriptive research design targeting 1065 employees from the Investigations

Enforcement Department, Legal Services and Board Coordination Department, Corporate Support Services Department, Domestic Taxes Department and Customs and Border Control Department of KRA head office in Nairobi. By employing purposive sampling, stratified sampling and random sampling techniques, the sample size became 317 respondents.

The study relied on primary data that was collected using questionnaires. Out of the 317 questionnaires distributed to respondents, 252 of them were duly filled and returned to the researcher giving a response rate of 79%. The analysis of the submitted questionnaires was done using descriptive and inferential statistics. Inferential statistics included use of means and standard deviations while inferential statistics entailed the use of regression and correlation analysis. The findings were presented using frequency distribution Tables.

Change of Job Description and Employee Commitment

The study established that job description changes guided HR managers at KRA during the recruitment process as supported by a mean of 4.74 with a standard deviation of 0.80. The new job descriptions developed for each position in the Authority were guided by the proposed changes. Changes in assignments due to restructuring made employees to be committed to KRA as supported by a mean of 4.43 with a standard deviation of 0.89. Restructuring made some roles redundant while other roles were merged. These changes were made with the aim of improving efficiency. The study found out that KRA offered adequate guidance in regards to changes in Job description to its employees to make them committed with a mean of 4.10 with a standard deviation of 1.03. From correlation analysis, job description change had a Pearson correlation of 0.515 which equal to 51.5% and its p value was 0.000. Regression results indicated that job description had p value p=0.000 which is less than 0.05.

Grading Structure Change and Employee Commitment

The results indicated that the grading structure was changed by the management to increase the commitment levels among employees at KRA as supported by a mean of 4.21 and a standard deviation of 0.92. Restructuring meant that the job grades were to change to conform to the new organizational structure. Therefore, the management deemed it necessary to change the grading structure to reflect the espoused new organizational and reporting structure. The results also showed that career progression at KRA increased staff commitment which had a mean of 4.12 and a standard deviation of 1.02. Correlation results shows that grading structure change had a Pearson correlation of 0.522 which is the same as 52.2%, the p value was 0.000. Regression results showed that grading structure change had a p value p=0.000 which shows that grading structure change had significant effect on employee commitment.

Remuneration Structure Change and Employee Commitment

The study established that improved remuneration package at KRA enhanced employee commitment levels as supported by a mean of 4.21 and a standard deviation of 0.92. Well remunerated employees felt more appreciated and acknowledged in the Authority. Favourable terms of employment made staff committed to KRA as supported by a mean of 4.12 with a standard deviation of 1.02. The study also found out that remuneration structure at KRA compensated skills, competencies and responsibilities making employees committed with a mean of 3.87 and a standard deviation of 1.19. The findings of correlation analysis indicated that remuneration structure change had a Pearson correlation of 0.429 which is equivalent to 42.9% and the p value was 0.000. From regression results, grading structure change had a p value p=0.000 which shows that grading structure change had significant effect on employee commitment.

INFERENTIAL STATISTICS

In order to determine the strength and direction of the relationship between the variables of the study, the researcher carried out correlation analysis.

Table 1: Correlation Analysis

		Employee commitment	Job description change	Grading structure change	Remuneration structure change
Employee commitment	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	252			
Change of Job description	Pearson Correlation	.515	1		
	Sig. (2-tailed)	.000			
	N	252	252		
Grading structure change	Pearson Correlation	.522	.474	1	
	Sig. (2-tailed)	.000	.000		
	N	252	252	252	
Remuneration structure change	Pearson Correlation	.429	.498	.474	1
	Sig. (2-tailed)	.000	.000	.000	
	N	252	252	252	252

From the results, job description change had a Pearson correlation of 0.515 which equal to 51.5% and its p value was 0.000. Therefore, job description contributes to employee commitment by 51.5% and this showed that there was a strong positive relationship between job description change and employee commitment. Since its p value was less than 0.05, this indicated that change in job description was significant to the study. In view of this findings, Kireru (2010) indicated that many companies have benefited from enhancing engagement, changing job description which has resulted in higher morale and commitment to the organization yielding higher returns. The study of Ojwang (2014) indicated a weak correlation between job changes and employee commitment within the organization.

Grading structure change had a Pearson correlation of 0.522 which is the same as 52.2%, the p value was 0.000 and therefore grading structure change contributes to employee commitment by 52.2% and this indicated that there was a strong positive relationship between grading structure change and employee commitment since its p value was less than 0.05 which showed that the variable was significant to the study. This statement is supported by Fullan (2010) who stated that job satisfaction by employees is one of the key indicators and driving forces that makes them be commitment to the organization. Furthermore, employees who feel and understand the organizational performance grading system are more comfortable and stay committed to the firm.

Remuneration structure change had a Pearson correlation of 0.429 which is equivalent to 42.9% and the p value was 0.000. This showed that remuneration structure change contributes to employee commitment by 42.9% and therefore this indicated that there was a moderate positive relationship between remuneration structure change and employee commitment and since its p value was less than 0.05, it shows that the variable was significant to the study. In the same regard, Ndede (2014) in the effects of reward management on employee performance in hotels in North coast, Kenya; the study established that there was a high correlation between reward management and employee performance which equally had a positive effect on the commitment levels of employees working in the hotels. Inferential analysis was carried out to establish how selected organisational restructuring strategies affected employee commitment at Kenya Revenue Authority. The statistical package for social sciences (SPSS) was used to code, enter and compute the measurements of the multiple regressions for the study. The findings are presented in the subsequent sections.

Table 2: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.625a	.391	.383	2.16027

Table 2 shows a model summary of regression analysis between three independent variables on the organisational restructuring strategy and employee commitment at Kenya revenue authority. The value of R was 0.625, the value of R square was 0.391 and the value of the adjusted R square was 0.383. This indicates that 39.1% change in employee commitment at KRA is explained by selected organizational restructuring strategies. Hence, there are other factors (that the current study did not cover) which explain the remaining 60.9% change in employee commitment that future studies should cover.

Table 3: ANOVA Statistics

	Sum of Squares	Df	Mean Square	F	Sig.
Regression	741.643	3	247.214	52.973	.000
Residual	1157.357	248	4.667		
Total	**1899.000**	**251**			

The ANOVA findings at 5% level of significance shows an F calculated value of 52.973 while F critical F (3, 248) is 2.64. As clearly seen, the value of F calculated is greater than F critical, an indication that the overall regression model was a significant predator of the relationship between the study variables.

Table 4: Regression Coefficients

	Unstandardized Coefficients		Standardized Coefficients		
	B	**Std. Error**	**Beta**	**t**	**Sig.**
(Constant)	8.094	.953		8.494	.000
Change of Job Description	.198	.036	.325	5.538	.000
Grading structure	.208	.035	.340	5.899	.000
Remuneration structure change	.061	.035	.106	1.744	.020

$$\mathbf{Y = 8.094 + 0.198X_1 + 0.208X_2 + 0.061X_3}$$

Where: Y=Employee commitment; X_1=Job description change; $X_{2=}$Grading structure change; $X_{3=}$ Remuneration structure change.

From the findings of the regression analysis if all factors were held constant, employee commitment would be at 8.094. An increase in change in job description other factors constant would lead to an increase in employee commitment by 19.8%. An increase in grading structure change holding other factors constant would lead to an increase in employee commitment by 20.8%. An increase in remuneration structure change other factors kept constant would lead to an increase in employee commitment by 6.1%. All the variables were significant as the p-values were less than 0.05 which indicates that all the factors considered were statistically significant.

With regard to significance of each individual specific variables, the study established that change in job description had p value p=0.000 which is less than 0.05. This shows that change in job description had significant effect on employee commitment. This finding concurs with Ojwang (2014) who looked at job changes and how it influenced commitment among staffs of Kenya's postal corporation and established that there existed relationship between changes in jobs and commitment of staffs in an organization.

Grading structure change had a p value p=0.000 which shows that grading structure change had significant effect on employee commitment. The finding is consistent with Mandago (2014) who revealed that whenever employees are graded fairly and positively, performance at the Coffee Board of Kenya has always improved. Similarly, Stybel (2010) in the Psychologist-Manager Journal mentions that job changes at the work place take the shape in different forms including retirement, job rotation, job enrichment, job enlargement besides transfer of services. All these changes affect the morale, employees output and commitment to the job and the organization in a different way.

Remuneration structure change had p value p=0.020 which is less than 0.05. This shows that remuneration structure change had significant influence on employee commitment. Ndede (2014) sought to assess how remuneration affected employee commitment and established that the grading structure, performance appraisal and strategic rewards were weakly implemented but concentration was on contingent pay and equal pay which also have a relatively weaker correlation.

CONCLUSIONS

On job description change, the study concludes that there was a strong positive relationship between job description change and employee commitment where job description changes guided HR managers at KRA during the recruitment process and changes in assignments due to restructuring made employees to be committed to KRA. The study also concludes that KRA offered adequate guidance in regards to changes in Job description to its employees to make them committed.

On grading structure change, the study concludes that there was a strong positive relationship between grading structure change and employee commitment. The grading structure was changed by the management to increase the commitment levels among employees at KRA. Career progression at KRA increased staff commitment. Employees at KRA were graded as per their performance and employees felt and understood the grading structure at KRA making them more committed to the organization.

On remuneration structure change, the study concludes that there was a moderate positive relationship between remuneration structure change and employee commitment hence improved remuneration package at KRA enhanced employee commitment levels. The study also concludes that KRA's good remuneration package made staff committee. Remuneration structure at KRA compensated skills, competencies and responsibilities making employees committed.

RECOMMENDATIONS

The study recommends that job description change should be considered as a critical factor on employee commitment as it will guide HR managers during the recruitment process and changes in assignments during restructuring which in turn will make employees to be committed to the organizations. The study also recommends that organizations should offer adequate guidance in regards to changes in Job description to its employees to make them committed and finally changes in job tasks should be done after consultation to enhance commitment levels in the organizations.

The study also recommends that the grading structure should be changed by the management to increase the commitment levels among employees, and career progression to be increased so as to enhance staff commitment. The study however recommends that employees should be graded as per their performance for them to feel and understand the grading structure at the organization which will make them more committed to the organization.

Finally, the study recommends that all organizations in Kenya should have improved remuneration package at to enhanced employee commitment levels and favourable terms of employment to make staff committed to the organizations. The study also recommends that all organizations should employ good remuneration package that will make staff committed and remuneration structure to compensate skills, competencies and responsibilities and hence making employees committed.

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