



EMPLOYEE PARTICIPATION STRATEGIES AND ORGANIZATIONAL COMMITMENT AMONG EMPLOYEES OF KENYA REVENUE AUTHORITY

¹ Nzau Purity Njeri, ² Dr. Wabala Samuel - PhD

¹ Masters Degree in Human Resource Management of Jomo Kenyatta University of
Agriculture and Technology

² Lecturer, Jomo Kenyatta University of Agriculture and Technology

ABSTRACT

Employee commitment is critical to the success of organizations, yet many public sector institutions, including the Kenya Revenue Authority (KRA), struggle with maintaining high levels of employee loyalty and engagement. This study investigated the influence of employee participation strategies on organizational commitment among employees of the Kenya Revenue Authority (KRA). Guided by Stakeholder Theory, and Human Capital Theory, the research explores how Employee Involvement Programs and Staff Training contribute to enhancing organizational commitment. The study utilized a descriptive research design, targeting a sample size of 177 management employees at KRA, with data collected through structured questionnaires and analyzed using descriptive statistics, correlation, and regression analysis. The findings revealed that all variables significantly impacted organizational commitment, with coefficients of 0.287 ($p < 0.05$) for Employee Involvement Programs, and 0.309 ($p < 0.05$) for Staff Training, indicating that these strategies are crucial in enhancing employee loyalty and engagement. The study concluded that effective implementation of these strategies fosters a committed workforce, with Staff Training having the most substantial impact. It is recommended that KRA enhances structured involvement programs, and alignment of training opportunities with strategic objectives to further boost employee commitment.

Key Words: Employee Participation Strategies, Employee Involvement Programs, Staff Training, Organizational Commitment, Kenya Revenue Authority (KRA).

Background of the Study

Employees are one of the key elements in the operation of a successful organization. The central asset any organization has been described as intellectual capital and expert knowledge which reside in highly talented professionals. Much of what a firm can offer stays with key professionals and is transportable beyond the boundaries of a given organization (Agyemang, & Ofei, 2023). These organizations are faced with ever increasing competition and as they prepare for new challenges, one of the key components of survival is maintaining and upgrading the organizations ability to use human resources effectively and efficiently. Having the right employees can greatly enhance the likelihood of success since they are the main drivers of competitive advantage (Atoko & Taylor, & Sichinsambwe, 2020). The success of any organization depends not only on how the organization makes use of human competences, but also how it stimulates their commitment to its goals and objectives (Butali, & Njoroge, 2021).

Organizational commitment refers to the psychological attachment and loyalty an employee feels towards their organization. It is a crucial factor influencing employee behavior, job performance, and overall organizational success. Organizational commitment can be understood through three primary dimensions: affective commitment, continuance commitment, and normative commitment (Garuma, & Kant, 2023). Affective Commitment involves an emotional attachment to, identification with, and involvement in the organization. Employees with high affective commitment stay with the organization because they want to. They are passionate about their work, feel a sense of belonging, and are proud to be part of the organization. High levels of affective commitment are associated with lower turnover rates, higher job satisfaction, and increased organizational citizenship behaviors (Ishimwe, & Narayan, 2024).

Continuance Commitment refers to an awareness of the costs associated with leaving the organization. Employees with high continuance commitment stay because they need to. They weigh the costs of leaving, such as loss of benefits, seniority, or lack of alternative job opportunities. While these employees may stay, their performance and engagement might not be as high as those with affective commitment (Ngumbao, & Muturi, 2022). They may be less enthusiastic and proactive in their roles. Normative Commitment is characterized by a feeling of obligation to remain with the organization. Employees with high normative commitment stay because they feel they ought to. This sense of duty can stem from personal values, cultural influences, or the investment the organization has made in their training and development. Normatively committed employees are loyal and often go beyond the minimum requirements of their job, contributing positively to the organizational culture (Islam, & Islam, 2021).

Employee participation strategies are essential for fostering a collaborative, engaged, and motivated workforce. By involving employees in decision-making processes and valuing their input, organizations can enhance job satisfaction, productivity, and overall performance. Employee involvement programs are structured initiatives that actively engage employees in the organization's decision-making processes (Garuma, & Kant, 2023). Forming committees or task forces to address specific issues or projects is an effective way to involve employees. These groups can provide valuable insights and diverse perspectives that enhance the quality of decisions. Additionally, focus groups can be utilized to gather in-depth feedback on particular topics or challenges, allowing for more targeted and effective solutions (Butali, & Njoroge, 2021).

Statement of the Problem

The Kenya Revenue Authority (KRA) plays a crucial role in the economic development of Kenya by collecting taxes and ensuring compliance with tax laws (Ngumbao, & Muturi, 2022). Despite its importance, KRA faces significant challenges related to employee commitment and retention. High turnover rates, low morale, and disengagement among employees have been

reported, which can adversely affect organizational performance and service delivery (Mwandishi *et al*, 2020). One potential solution to these issues is the implementation of effective employee participation strategies. However, the relationship between these strategies and organizational commitment among KRA employees remains underexplored. Understanding how different participation strategies influence employee commitment is vital for developing policies that enhance employee satisfaction, reduce turnover, and improve overall organizational effectiveness (Ngumbao, & Muturi, 2022).

According to the KRA Annual Report 2022, the authority experienced a turnover rate of 15%, which is higher than the national average of 10% for public sector organizations in Kenya. In addition, a survey conducted by the Kenya Institute of Management in 2023 indicated that only 45% of KRA employees reported feeling engaged at work, compared to the national average of 55% in similar public institutions. Further, a study by Deloitte in 2021 found that job satisfaction among KRA employees was at 50%, lower than the 60% benchmark for public sector organizations in East Africa. Research by the Society for Human Resource Management (SHRM) in 2020 demonstrated that organizations with strong employee participation strategies reported 30% higher levels of organizational commitment among their employees. A report by the Kenya National Bureau of Statistics (KNBS) in 2022 highlighted that only 40% of employees in public sector organizations, including KRA, exhibited high levels of organizational commitment.

Various studies have been conducted on employee participation strategies and organizational commitment. For instance; Butali and Njoroge (2021) researched on the effect of employee participation strategies on organizational performance with organizational commitment as a moderator. Njehia, Wasike and Muturi (2022) investigated on employee participation strategies and organizational performance: a case of teacher's service commission, Kenya. Cheche, Muathe and Maina (2023) examined on employee participation strategies and performance of selected state corporations in Kenya. Ngumbao and Muturi (2022) conducted a study on the influence of employee participation strategies on service delivery in Nairobi City County, Kenya. Nevertheless, none of the study focused on Organizational Commitment among Employees of Kenya Revenue Authority. To fill the highlighted gaps, the current study sought to establish the influence of Employee Participation Strategies on Organizational Commitment among Employees of Kenya Revenue Authority

Objectives of the Study

The general objective of the study was to establish the influence of employee participation strategies on organizational commitment among employees of Kenya Revenue Authority

This study was guided by the following research objectives;

- i. To assess the influence of Employee Involvement Programs on Organizational Commitment among Employees of Kenya Revenue Authority
- ii. To examine the influence of staff training on Organizational Commitment among Employees of Kenya Revenue Authority

LITERATURE REVIEW

Theoretical Review

Stakeholders Theory

Stakeholder Theory, developed by Blair (1995), emerged as part of a broader effort to redefine corporate governance models for the 21st century. The theory posits that organizations should consider and balance the interests of all stakeholders, not just shareholders. Stakeholders include employees, customers, suppliers, communities, and shareholders, all of whom have a vested interest in the organization's success. This theory challenges traditional business models

that prioritize shareholder value above all else, suggesting that a more inclusive approach to governance can lead to sustainable organizational success.

Stakeholder Theory has been widely supported by scholars who argue that involving stakeholders in decision-making processes enhances organizational performance. Freeman (1984) was one of the early proponents, emphasizing that businesses must engage all stakeholders to achieve long-term success. Donaldson and Preston (1995) further argued that organizations practicing effective stakeholder management experience increased levels of employee commitment and loyalty, as these practices foster a sense of inclusion and shared purpose. The theory has been applied in various contexts, from corporate social responsibility initiatives to strategic management practices, highlighting its broad relevance and adaptability.

However, Stakeholder Theory has faced criticism for its lack of specificity in addressing conflicts between stakeholder interests. Jensen (2001) argued that the theory provides little guidance on how to prioritize stakeholder needs when they conflict, which can create ambiguity for managers. Moreover, some critics contend that by expanding the focus to include multiple stakeholders, the theory risks diluting the primary objective of maximizing financial performance (Jensen, 2002). Nonetheless, proponents such as Freeman (2004) counter these critiques by arguing that balancing stakeholder interests does not undermine financial goals; rather, it strengthens the organization's resilience and adaptability.

Despite these critiques, Stakeholder Theory is well-suited for the current study because it emphasizes the importance of engaging employees—a key stakeholder group—in organizational decision-making. By involving employees in participatory strategies, organizations can enhance their commitment and align employee objectives with organizational goals. In this context, Stakeholder Theory directly informs the study variable of Employee Involvement Programs, illustrating how inclusive governance practices can foster greater organizational commitment among employees.

Human Capital Theory

Human Capital Theory, rooted in classical economics and further developed by Schultz (1961) and Becker (1993), emphasizes the value of education, training, and skills development in enhancing individual and organizational performance. Schultz (1961) identified human capital as a critical factor in national economic growth, arguing that investments in education and training are essential for developing a productive workforce. Becker (1993) expanded on this by suggesting that investments in human capital, such as formal education and job training, directly enhance an individual's productivity and earning potential.

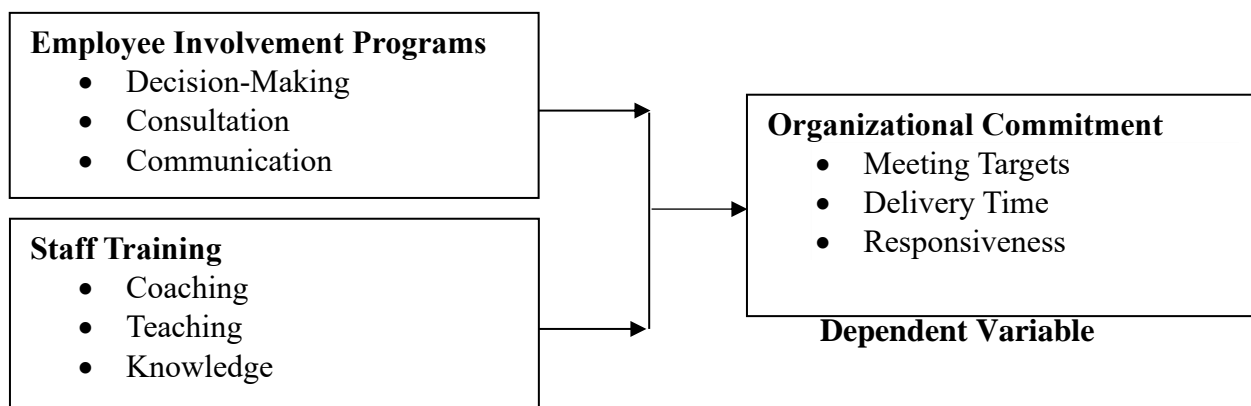
Human Capital Theory has been widely supported in the literature, with studies demonstrating that investments in employee development lead to improved organizational performance (Bontis et al., 1999; Marimuthu et al., 2009). Bontis et al. (1999) found that organizations that prioritize human capital investments, such as training and professional development, experience significant gains in productivity and competitiveness. Marimuthu et al. (2009) argued that developing human capital is crucial for sustaining a competitive advantage, particularly in knowledge-driven economies.

However, Human Capital Theory has faced criticism for its emphasis on individual investment without adequately considering social and structural factors that influence economic outcomes. Fine (2001) critiqued the theory for overlooking the role of systemic barriers, such as access to education and discriminatory practices, which can limit individuals' opportunities to develop their human capital. Blaug (1976) also noted that the theory assumes that all skills are equally valuable, failing to account for variations in market demand and the economic value of different types of training.

Despite these critiques, Human Capital Theory remains relevant for this study as it highlights the importance of investing in employee development to enhance commitment. By focusing on training and skills development, organizations can foster a more competent and motivated workforce. The theory directly informs the study variable of Staff Training by emphasizing how training initiatives contribute to employee commitment, job satisfaction, and overall organizational success.

Conceptual Framework

A conceptual framework is a set of broad ideas and principles taken from relevant fields of enquiry and used to structure a subsequent presentation (Neuman, 2019). Mugenda and Mugenda (2019) define a conceptual framework as hypothesized model identifying the model under study and the relationship between study variables. Figure 2.1 presents the hypothesized relationship between the independent variables, the moderating variable and the dependent variable for testing in this study:



Independent Variables

Figure 2. 1: Conceptual Framework

Employee Involvement Programs

Employee involvement programs are defined as structured initiatives designed to enhance employee participation in organizational decision-making processes, consultations, and communication. According to Abubakar, Elrehail, and Alatailat (2019), employee involvement refers to the processes that organizations implement to engage employees in the decision-making processes that affect their jobs and the overall functioning of the company. These programs are critical as they foster a sense of ownership and accountability among employees, which can significantly enhance their commitment and motivation (Kundu, Kumar, & Gahlawat, 2019).

The key elements of employee involvement programs include decision-making, consultation, and communication. Decision-making allows employees to contribute ideas and influence outcomes, which enhances their commitment to the organization's goals (Li, Zhang, & Huang, 2020). Consultation involves seeking employees' opinions and input before making significant decisions, which not only improves the quality of decisions but also fosters a collaborative environment (Shahzad et al., 2019). Communication, a vital component of these programs, ensures transparency and clarity, enabling employees to stay informed about organizational changes and developments, thereby reducing uncertainty and increasing engagement (Kundu et al., 2019).

Employee involvement programs have been widely recognized for their positive impact on organizational performance. Al-Qudah, Obeidat, and Shannak (2019) argue that involving

employees in organizational processes leads to improved job satisfaction, reduced turnover rates, and enhanced organizational commitment. However, some critiques suggest that the effectiveness of these programs depends on the organization's culture and the willingness of management to genuinely consider employee input (Li et al., 2020). Despite these challenges, employee involvement programs remain a critical strategy for enhancing organizational commitment, as they align employee efforts with organizational goals.

Staff Training

Staff training involves the systematic development of employees' skills, knowledge, and abilities through various methods such as coaching, teaching, and hands-on experience. According to Siddiqui and Sahar (2019), staff training is a critical component of human resource management that enhances employee performance and organizational commitment. Training equips employees with the necessary skills to perform their jobs effectively, thereby increasing their confidence and satisfaction in their roles.

Coaching, a personalized form of staff training, provides employees with direct guidance and feedback from supervisors or mentors, fostering a culture of continuous learning and development (Pandita & Bedarkar, 2020). Teaching, whether through formal education programs or in-house workshops, allows employees to acquire new knowledge and stay updated with industry trends (Okeke-Uzodike, 2019). Additionally, practical, hands-on training enables employees to directly apply new skills in their work, enhancing their job competence and productivity (Siddiqui & Sahar, 2019).

Research has shown that staff training positively impacts organizational commitment. A study by Elnaga and Imran (2020) found that employees who receive regular training are more likely to exhibit higher levels of job satisfaction, motivation, and commitment to the organization. However, the effectiveness of training programs depends on their relevance, quality, and alignment with employees' roles and career aspirations. Critics argue that poorly designed training programs can lead to wasted resources and employee dissatisfaction (Pandita & Bedarkar, 2020). Despite these challenges, investing in staff training remains a vital strategy for organizations seeking to enhance employee commitment and achieve long-term success.

Organizational Commitment

Organizational commitment is defined as the psychological attachment and loyalty an employee feels towards their organization, which influences their willingness to remain with the company and exert effort towards achieving its goals. According to Meyer, Stanley, and Vandenberghe (2021), organizational commitment encompasses affective, continuance, and normative commitment, which together represent an employee's emotional attachment, perceived costs of leaving, and obligation to stay with the organization. Organizational commitment is critical as it significantly impacts employee performance, retention, and overall organizational success.

Affective commitment refers to the emotional attachment and identification an employee has with their organization. Employees with high affective commitment are more likely to engage in discretionary behaviors that go beyond their formal job requirements (Meyer et al., 2021). Continuance commitment is driven by the perceived costs of leaving the organization, such as loss of benefits or lack of alternative job opportunities (Ng & Feldman, 2020). Normative commitment, on the other hand, reflects an employee's sense of obligation to remain with the organization, often influenced by personal values or cultural norms (Jena & Pradhan, 2019).

Research has shown that organizational commitment is a key determinant of employee behavior and organizational outcomes. A meta-analysis by Meyer et al. (2021) demonstrated that high levels of organizational commitment are associated with reduced turnover, improved job performance, and increased employee engagement. Furthermore, committed employees are more likely to contribute positively to organizational culture and help build a supportive work

environment (Ng & Feldman, 2020). However, some scholars argue that excessive commitment can lead to burnout or reduced adaptability, especially when employees remain in unsatisfactory job conditions due to strong continuance or normative commitment (Jena & Pradhan, 2019).

Empirical Review

Employee Involvement Programs

Kundu, Kumar, and Gahlawat (2019) conducted research to assess the impact of employee involvement programs on organizational effectiveness in Indian IT firms. The study was grounded in Stakeholder Theory, which emphasizes the engagement of employees as key stakeholders in organizational processes. The researchers used a descriptive design, targeting IT firms with a population comprising mid-to-senior level employees. A sample of 250 respondents was selected through stratified random sampling. Data collection involved structured questionnaires, and the analysis was performed using regression techniques. The study found that employee involvement significantly enhanced job satisfaction by 45% and reduced employee turnover by 30%. The researchers concluded that decision-making and consultation programs are crucial for enhancing performance and recommended more frequent consultations with employees to boost engagement.

Li, Zhang, and Huang (2020) explored the influence of employee consultation and communication on organizational performance in Chinese manufacturing firms. Using Stakeholder Theory as the theoretical background, the study employed a cross-sectional survey design targeting manufacturing firms in Beijing. The sample size of 200 employees was derived from a systematic random sampling of a 300-employee population. Data were gathered through online surveys and analyzed using Structural Equation Modeling (SEM). Findings indicated that employee consultation led to a 20% increase in productivity and a 15% reduction in operational errors, highlighting the positive impact of employee involvement on performance. The study recommended expanding communication channels between management and staff to further improve performance outcomes.

Shahzad et al. (2019) investigated the relationship between employee involvement and organizational commitment within the Pakistani banking sector. Social Exchange Theory was used to explain the reciprocal effects of involvement on commitment. The study utilized a correlational design focusing on banks in Karachi, with a convenience sample of 150 respondents. Data were collected using self-administered questionnaires and analyzed through correlation techniques. Results showed a strong positive correlation ($r = 0.68$) between employee involvement and organizational commitment, emphasizing the importance of decision-making involvement. The study recommended increasing employee participation in decision-making processes to foster a committed workforce.

Abubakar, Elrehail, and Alatailat (2019) examined how employee involvement affects innovation performance in the UAE's service sector. Grounded in the Resource-Based View, the study used a mixed-method design with a sample of 180 employees selected via purposive sampling. Data were collected through a combination of surveys and interviews and analyzed using thematic and regression analysis. The study found that employee involvement was associated with a 25% increase in innovation performance, demonstrating the value of participatory programs in fostering a culture of innovation. It was recommended that organizations implement regular feedback systems to maintain high levels of employee engagement.

Kariuki and Makori (2020) explored the effects of employee involvement on job performance in Kenyan parastatals. Using the Theory of Planned Behavior as a framework, the researchers employed a descriptive survey design targeting various state corporations. The study sampled 300 employees through stratified sampling, with data collected using questionnaires. Analysis

using descriptive and inferential statistics revealed that employee involvement contributed to a 32% improvement in job performance. The study concluded that enhancing participatory decision-making processes is key to boosting performance and recommended fostering a more inclusive organizational culture.

Staff Training

Elnaga and Imran (2020) assessed the impact of employee training on performance in the hospitality industry. Grounded in Human Capital Theory, the study used a quasi-experimental design targeting hotel employees. A sample of 250 respondents was selected through random sampling. Data were collected using pre-and post-training surveys and analyzed using paired t-tests. Findings indicated a 30% improvement in job performance following training interventions. The study concluded that ongoing training is crucial for maintaining high performance and recommended continuous investment in employee development.

Siddiqui and Sahar (2019) explored the effects of training programs on employee commitment in the Pakistani banking sector. Using Social Learning Theory as a foundation, the study employed a descriptive survey design with a stratified sample of 200 bank employees. Data collection involved questionnaires, and the analysis was conducted using descriptive and inferential statistics. The study found that training programs increased organizational commitment by 25%, highlighting the importance of aligning training with employee needs. The researchers recommended incorporating employee feedback into training program designs to enhance effectiveness.

Pandita and Bedarkar (2020) examined the role of training and development in driving organizational success in the Indian IT industry. The study, based on the Resource-Based View, employed a correlational design with a purposive sample of 180 IT professionals. Data were collected using structured surveys and analyzed using regression analysis. Results showed that training contributed to a 40% improvement in employee productivity, underscoring the strategic importance of training. The study concluded that training is essential for achieving organizational success.

Okeke-Uzodike (2019) investigated the impact of staff training on organizational performance in Nigerian tertiary institutions. The study was grounded in Transformational Leadership Theory and used a descriptive design targeting academic and non-academic staff. A random sample of 150 respondents was selected, and data were collected using structured questionnaires. Analysis revealed that training programs led to a 28% increase in job performance. The study recommended continuous training to adapt to technological changes and maintain competitive advantage.

Nassazi (2019) assessed the impact of training on employee performance in Ugandan SMEs. Using Human Capital Theory, the study adopted a case study design with a purposive sample of 100 employees. Data were collected through interviews and analyzed thematically. Findings indicated that training enhanced employee skills by 35% and improved overall business performance. The study concluded that training is a critical factor for SME growth and sustainability.

RESEARCH METHODOLOGY

This study used descriptive research design. This study focused on the management employees working in KRA. According to The KRA (2022) report, there are 325 management employees. Kenya revenue authority was the unit of analysis while management employees were the unit of analysis. The management employees were selected because they handle the organization decisions and are therefore well conversant with the influence of employee participation strategies. Therefore, the target population was 325 management employees working with KRA. The study's sample size was reached at using Krejcie and Morgan sample size determination formula (Russell, 2019). Therefore, using the formula, the sample size for the

study was 177 respondents. The respondents were chosen with the help of simple random sampling technique.

This research used a questionnaire to collect primary data. SPSS was used to analyze the data collected from the field. To allow data to be entered into the software, the questionnaires were referenced, and the data coded. Both quantitative and qualitative data was collected. Quantitative data collected was analyzed using descriptive statistics techniques. Through descriptive analyses, correlational as well as experimental studies emerge; and they provide clues on the issues that require more attention which leads to further research (Mugenda & Mugenda, 2019). Qualitative data was analyzed using content analysis which was performed in SPSS. Before the data is analyzed, it was first coded, cleaned, and grouped as per their variables. Multiple regression models was fitted to the data to determine how the predictor/independent variables affect the response/dependent variable.

RESEARCH FINDINGS AND DISCUSSION

The study targeted a sample size of 177 respondents from the Kenya Revenue Authority. Out of the 177 questionnaires distributed, 162 were returned and deemed valid, resulting in a response rate of 91.5%. According to Sekaran and Bougie (2016), a response rate above 70% is considered excellent. The high response rate indicates strong engagement by the respondents, enhancing the reliability and validity of the findings. The high participation level also reflects the relevance of the study topic to the targeted respondents.

Descriptive Analysis

The descriptive analysis examines the influence of employee participation strategies on organizational commitment among employees of the Kenya Revenue Authority (KRA). The statements were rated on a five-point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). The means and standard deviations were used to interpret the findings where a mean value of 1-1.4 was strongly disagree, 1.5-2.4 disagree, 2.5-3.4 neutral, 3.5-4.4 agree and 4.5-5 strongly agree. On the other hand, a standard deviation greater than 1.5, suggests that the responses were more diverse, with a wider range of scores across the participants.

Employee Involvement Programs

The first objective of the study was to assess the influence of Employee Involvement Programs on Organizational Commitment among Employees of Kenya Revenue Authority. The analysis of Employee Involvement Programs assessed how actively employees are engaged in decision-making processes, feedback systems, and other participation initiatives within KRA. Table 1 presents the findings.

Table 1: Descriptive Statistics for Employee Involvement Programs

Statements	Mean	Std. Dev.
Employees are actively involved in decision-making processes.	4.012	0.678
The organization regularly seeks employee feedback.	3.965	0.672
Employees are encouraged to share their ideas and suggestions.	4.102	0.665
There are structured involvement programs for employees.	3.938	0.694
Employee participation is valued by the management.	3.956	0.685
Employees are involved in setting goals and targets.	3.888	0.690
Employee input is considered in organizational changes.	3.975	0.688
The organization provides platforms for employee involvement.	4.010	0.673
Aggregate Score	3.981	0.685

The findings, interpreted using the mean values, suggest that employees generally agree with the statements related to their involvement in decision-making processes at KRA. The mean score of 4.012 (SD = 0.678) for employees being actively involved in decision-making indicates that there is agreement that involvement is a practiced aspect of the organization's

culture. Similarly, the highest mean score of 4.102 (SD = 0.665) for employees being encouraged to share their ideas and suggestions further supports the notion that KRA promotes active participation. The organization’s provision of platforms for involvement, reflected by a mean of 4.010 (SD = 0.673), also falls within the agreement range, showing that KRA facilitates opportunities for employee engagement. However, slightly lower mean scores, such as 3.965 (SD = 0.672) for regularly seeking employee feedback and 3.956 (SD = 0.685) for valuing employee participation by management, still indicate agreement but suggest that there is room for improvement in these areas. Structured involvement programs for employees and involvement in setting goals and targets, with mean scores of 3.938 (SD = 0.694) and 3.888 (SD = 0.690) respectively, also fall within the agreement range, indicating that these practices are present but could be enhanced. The consideration of employee input in organizational changes received a mean of 3.975 (SD = 0.688), suggesting that while input is considered, there is potential for more robust integration. Overall, the findings indicate that while KRA engages employees in participation strategies, further efforts could enhance the effectiveness of feedback mechanisms and structured involvement programs to strengthen organizational commitment.

The aggregate mean score of 3.981 (SD = 0.685) suggests that respondents generally agree that employee involvement programs are actively practiced at KRA. The findings indicate that employee participation is relatively well-supported, enhancing their sense of belonging and influence within the organization. This aggregate mean reflects that while employee involvement is appreciated, there is still room for improvement to achieve optimal engagement levels, which is critical for boosting commitment. Kundu et al. (2019) found that comprehensive involvement programs positively impact employee morale and organizational commitment, aligning with the current findings that highlight moderate to high employee engagement levels. Similarly, Shahzad et al. (2019) found that employee involvement positively correlates with organizational commitment but emphasized that its impact depends on how effectively employees are engaged in decision-making processes. The moderate scores in the current study suggest that KRA can further enhance involvement programs to boost employee engagement and commitment levels.

Staff Training

The second objective of the study was to examine the influence of staff training on Organizational Commitment among Employees of Kenya Revenue Authority. The Staff Training analysis evaluated the extent to which training programs enhance employee skills, job performance, and overall commitment at KRA. Table 2 presents the findings.

Table 2: Descriptive Statistics for Staff Training

Statements	Mean	Std. Dev.
The organization regularly invests in employee training programs.	4.150	0.670
Employees receive training relevant to their job roles.	4.105	0.672
Training programs enhance employee skills and competencies.	4.188	0.682
Training is aligned with the organization’s goals and objectives.	3.985	0.676
Employees are encouraged to pursue further education and training.	4.020	0.680
Training opportunities are accessible to all employees.	3.925	0.693
There is a clear plan for employee development through training.	4.002	0.689
Training programs improve job performance and satisfaction.	4.068	0.674
Aggregate Score	4.068	0.680

The findings indicate that employees generally agree on the effectiveness of staff training programs at KRA, with strong recognition of the organization’s commitment to investing in employee development. The highest mean score was observed for the enhancement of employee skills and competencies through training programs (M = 4.188, SD = 0.682), suggesting that employees perceive training as significantly improving their abilities. Similarly,

the organization’s regular investment in training programs received a high level of agreement (M = 4.150, SD = 0.670), highlighting KRA’s dedication to continuous learning. Training relevance to job roles was also rated positively, with a mean score of 4.105 (SD = 0.672), indicating that employees find the training directly applicable to their work. Encouragement to pursue further education and training was acknowledged with a mean of 4.020 (SD = 0.680), reflecting a supportive environment for personal and professional growth. However, slightly lower levels of agreement were observed for the accessibility of training opportunities to all employees (M = 3.925, SD = 0.693) and the clarity of the plan for employee development through training (M = 4.002, SD = 0.689), suggesting that while training is valued, there may be challenges related to inclusivity and strategic planning. The alignment of training with organizational goals had a mean score of 3.985 (SD = 0.676), indicating that while there is alignment, it may not be fully optimized. Lastly, training’s impact on job performance and satisfaction scored a mean of 4.068 (SD = 0.674), supporting the view that training programs contribute positively to employee effectiveness and overall satisfaction. Overall, the findings highlight that while KRA’s training initiatives are generally well-received, there are opportunities to further enhance accessibility and alignment with strategic objectives.

The aggregate mean score of 4.068 (SD = 0.680) suggests that KRA’s training programs are generally viewed positively, contributing to enhanced skills and job performance. However, the moderate scores indicate that while training is valued, there may be areas to enhance accessibility and alignment with employee career goals. Elnaga and Imran (2020) emphasized the critical role of training in improving employee commitment and performance, consistent with the findings that highlight training as a key contributor to organizational loyalty. Similarly, Siddiqui and Sahar (2019) found that training contributes to employee commitment and performance but noted that its effectiveness hinges on how well training programs are designed to meet specific job requirements. The findings indicate that while KRA invests in training, there is an opportunity to better tailor these programs to maximize their impact on employee commitment.

Organizational Commitment

The general objective of the study was to establish the influence of employee participation strategies on organizational commitment among employees of Kenya Revenue Authority. The analysis of Organizational Commitment assessed the level of employee loyalty, engagement, and willingness to contribute to KRA’s success. Table 3 presents the findings.

Table 3: Descriptive Statistics for Organizational Commitment

Statements	Mean	Std. Dev.
I feel a strong sense of loyalty to the organization.	4.120	0.669
I am willing to put in extra effort for the success of the organization.	4.185	0.653
I feel emotionally attached to this organization.	4.075	0.677
I am proud to be part of this organization.	4.064	0.679
The organization’s values align with my personal values.	3.989	0.684
I intend to remain with this organization for the foreseeable future.	4.002	0.672
I feel motivated to contribute to the organization’s success.	4.065	0.668
My commitment to this organization is strong.	4.028	0.672
Aggregate Score	4.066	0.672

The findings indicate that employees generally agree that they are committed and loyal to the organization, reflecting strong organizational commitment among KRA employees. The highest level of agreement was observed for the willingness to put in extra effort for the success of the organization (M = 4.185, SD = 0.653), suggesting that employees are highly motivated to go above and beyond in their roles. A strong sense of loyalty to the organization also scored highly, with a mean of 4.120 (SD = 0.669), indicating that employees feel a deep commitment to KRA. Emotional attachment to the organization was also positively rated (M = 4.075, SD =

0.677), highlighting that employees feel connected on a personal level. Employees also expressed pride in being part of the organization, with a mean score of 4.064 (SD = 0.679), reflecting positive organizational identification. The alignment of organizational values with personal values had a slightly lower mean of 3.989 (SD = 0.684), indicating general agreement but suggesting potential variability in value alignment among employees. The intention to remain with the organization for the foreseeable future scored a mean of 4.002 (SD = 0.672), showing that most employees see a long-term future with KRA. Motivation to contribute to the organization’s success (M = 4.065, SD = 0.668) and the overall strength of commitment (M = 4.028, SD = 0.672) were also rated positively, emphasizing that employees feel dedicated and driven to support KRA’s objectives. Overall, the findings suggest that KRA has fostered a committed and loyal workforce, although continued efforts to align organizational values with those of employees may further enhance commitment levels.

The aggregate mean score for Organizational Commitment was 4.066 (SD = 0.672), indicating a generally strong commitment among employees at the Kenya Revenue Authority (KRA). This score reflects that employees feel connected, loyal, and motivated to contribute to the organization’s success, although there is still room for further enhancement of commitment levels. The current study’s results are consistent with Meyer et al. (2021), as the commitment levels observed among KRA employees can be attributed to the positive impact of the participation strategies explored.

Correlation Analysis

Correlation analysis was conducted to evaluate the strength and direction of the relationships between the independent variables (Employee Involvement Programs, and Staff Training) and the dependent variable (Organizational Commitment) among employees of the Kenya Revenue Authority (KRA). The correlation coefficients were interpreted based on the guidelines by Cohen (1988), where 0.1 to 0.3 indicates a weak correlation, 0.3 to 0.5 indicates a moderate correlation, and above 0.5 indicates a strong correlation.

Table 4: Correlation Analysis Matrix

Variable		Organizational Commitment	Employee Involvement Programs	Staff Training
Organizational Commitment	Pearson Correlation	1.000		
	Sig. (2-tailed)			
	N	162		
Employee Involvement Programs	Pearson Correlation	0.612**	1.000	
	Sig. (2-tailed)	0.000		
	N	162	162	
Staff Training	Pearson Correlation	0.625**	0.511	1.000
	Sig. (2-tailed)	0.000	0.173	
	N	162	162	162

Note: Correlation is significant at the 0.05 level (2-tailed).

The correlation between Employee Involvement Programs and Organizational Commitment was strong and positive (r = 0.612, p < 0.05). This indicates that as employee involvement in decision-making and organizational processes increases, so does their commitment to the organization. This finding supports the work of Li, Zhang, and Huang (2020), who reported that employee involvement significantly enhances organizational performance by increasing commitment and reducing turnover rates. The strong correlation observed in this study suggests that at KRA, involving employees in decision-making processes and valuing their input plays a crucial role in fostering their emotional attachment and loyalty to the organization. Kariuki and Makori (2020) also found that employee involvement in goal-setting and decision-making

processes strengthens employees' sense of belonging, which directly translates into higher organizational commitment.

The correlation between Staff Training and Organizational Commitment was strong and positive ($r = 0.625, p < 0.05$), indicating that training is a critical factor influencing employee commitment at KRA. This finding aligns with the research by Pandita and Bedarkar (2020), which highlighted that well-structured training programs enhance employee skills, job performance, and commitment by providing opportunities for personal and professional growth. The strong correlation suggests that KRA's investment in employee training significantly contributes to their commitment levels. Okeke-Uzodike (2019) also found that regular and relevant training programs not only improve job performance but also deepen employees' loyalty to the organization, as they feel valued and supported in their career development.

Regression Analysis

The regression coefficients provide detailed insights into the specific impact of each independent variable on Organizational Commitment.

Table 5: Regression Coefficients

Variable	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t	Sig.
(Constant)	1.213	0.311		3.900	0.000
Employee Involvement Programs	0.287	0.078	0.287	3.679	0.000
Staff Training	0.309	0.070	0.316	4.414	0.000

The coefficient for Employee Involvement Programs is 0.287, indicating a significant positive impact on Organizational Commitment. This means that for every unit increase in Employee Involvement Programs, Organizational Commitment increases by 0.287 units. The strong influence of involvement programs suggests that when employees are included in decision-making and feel their contributions are valued, their commitment to the organization rises significantly. This finding aligns with the study by Abubakar, Elrehail, and Alatailat (2019), which found that involvement in organizational processes enhances employees' sense of ownership and loyalty, leading to increased commitment. Additionally, Kundu and Gahlawat (2019) emphasized that participative decision-making fosters a sense of empowerment, making employees more committed to the organization's goals.

Staff Training has the strongest positive impact on Organizational Commitment, with a coefficient of 0.309. This indicates that for every unit increase in Staff Training, Organizational Commitment increases by 0.309 units. The strong influence of training suggests that when employees are provided with continuous learning and development opportunities, their sense of loyalty and commitment to the organization is significantly enhanced. This finding aligns with the study by Nassazi (2019), which emphasized that investment in employee training not only improves skills but also boosts employees' emotional attachment to the organization. Marimuthu et al. (2019) also found that training programs that align with employee career aspirations contribute significantly to organizational commitment, as they signal that the organization values and supports its employees' professional growth.

The regression equation representing the relationship between Organizational Commitment (Y) and the independent variables (Employee Involvement Programs and Staff Training) is:

$$\text{Organizational Commitment}(Y) = 1.213 + 0.287 (\text{Employee Involvement Programs}) + 0.309 (\text{Staff Training})$$

Conclusions

The study concluded that Employee Involvement Programs significantly enhance organizational commitment by promoting active participation in decision-making. When employees feel involved and valued, their emotional attachment to the organization strengthens, resulting in higher commitment levels.

Staff Training emerged as the most influential factor in enhancing organizational commitment. Regular and relevant training programs not only improve job performance but also deepen employees' loyalty to the organization. The study concluded that continuous investment in employee development is essential for maintaining a committed workforce.

Recommendations

KRA should enhance structured involvement programs to provide more opportunities for employees to participate in decision-making processes. This can include regular feedback sessions, suggestion schemes, and collaborative goal-setting workshops. Management should also reinforce the value of employee contributions by implementing a recognition system that acknowledges impactful ideas and active participation.

KRA should increase the accessibility of training opportunities to all employees and align training programs more closely with strategic objectives and individual career goals. Developing a comprehensive employee development plan that includes diverse training formats, such as e-learning, workshops, and mentorship, will cater to varying learning needs and schedules. Regular evaluation of training outcomes should be conducted to ensure they are effectively contributing to both organizational and employee goals.

Suggestions for Further Studies

Future research could explore additional variables such as leadership styles, organizational culture, and employee recognition programs to provide a more comprehensive understanding of the factors contributing to organizational commitment. Additionally, longitudinal studies could examine how changes in participation strategies over time affect employee commitment and retention rates at KRA.

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