

**INFLUENCE OF HUMAN RESOURCE MANAGEMENT PRACTICES ON
EMPLOYEE PERFORMANCE - A CASE OF CUSTOMS DEPARTMENT, KENYA
REVENUE AUTHORITY**

KATE KARURI

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DECLARATION

This project was my own original work and was not presented to any other university for a degree

Signature

Date

KATE KARURI

HDB335-C016-6697/2016

This project has been submitted for examination with my approval as the university supervisor.

Signature

Date

TIMONA NAMUTILA

DEDICATION

This work is devoted to my affectionate and supportive family. They have demonstrated their sincere and constant contributions to create an ideal environment for my studies. I thank God almighty for bringing me this far.

ACKNOWLEDGEMENT

My special thanks are to the All-Powerful God for giving me the strength to endure all obstacles.

I want to express my sincere contributions and thank them for the support of my supervisor, Timona Namutula, and my colleagues.

ABSTRACT

Every organization's success and failure depend on the quality of its human resources management practices. This study aimed to assess the impact on the performance of employees in the Kenya Revenue Authority's customs department of HRM recruitment, training, compensation and performance evaluation practices. The study was designed in a descriptive way. For this, the target population of the researcher was 182 Nairobi custom officers and the KRA headquarters in Times Tower (Nairobi) had 224 human resources officers. The data were analyzed in order to determine the impact of HRM practices on employee performance through regression analysis. The data were used to analyze the Pearson correspondence statistical technique and regression. The study showed that recruitment is statistically significant for employee performance, training has a significant positive link to employee performance, and compensation is statistically significant for employee performance, and performance assessments. The study suggests that the organisation's recruitment process be fair and transparent. The company should train its employees regularly. The staff should be compensated appropriately. The report recommends that an important factor for employee performance is the performance assessment system.

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ABBREVIATIONS AND ACRONYMS

EEO	Equal Employment Opportunity
HRM	Human Resource Management
HRM	Human Resources Management
HRMP	Human Resources Management Practices
HRMS	Human Resources Management System
JD	Job Description
KPI	Key Performance Indicator
KPM	Key Performance Measures
KRA	Kenya Revenue Authority
KSA	Knowledge, Skills, or Abilities
WTO	World Trade Organization

DEFINITION OF TERMS

- Recruitment:** How an organization seeks to source or attract the people it ultimately makes selections from. Recruitment strategies include efforts to improve candidate groups and sell the organization as a preferred employer (Elearn, 2008).
- Selection:** It is the process of gathering and evaluating personal information in order to extend the job offer (Gatewood, Feild, & Barrick, 2015).
- Training:** It involves the transmission of certain skills for specific purposes and education involving the social, intellectual, and physical development of the entire person (Dwivedi, 2009).
- Compensation:** HRM activities address the rewards receive by employees and influence the results of businesses, organizational capacity, attracting and retaining talent, motivation of employees, financial performance, and employee motivation (Phillips & Gully, 2013).
- Performance appraisal:** It assesses an individual's performance with regard to the aims, activities, results, and objectives of a job over a specific period (Abraham, 2013).
- Employee's performance:** The expected work related to an employee and how well the work was performed.
- HRM practices:** It covers all aspects of employing and managing people in an organization, including strategic HRM, human capital management, knowledge management, corporate social responsibility, organizational development, resourcing, learning and development, the wellness of employees and employee services and performance management (Armstrong, 2012).

CHAPTER ONE

INTRODUCTION

1.1 Background of the study

The process of human resource management practices is to support the survival of the organization. Human resource management practices are designed and implemented so that human capital plays an important role in achieving the goals of the organization. Proper use of HRM positive practices affects the level of commitment of employers and employees. Human resources management operations such as training, development and performance evaluation staff work better to improve performance. (Purcell, 2003).

Human resource management in the 21st century impacts a business at every stage. Human resource management is a matter for each institution, from the strategic planning phase of knowing the current and available capabilities of its staff to the efficiency of the operations of each department.(International Who's who of Professionals, 2001). Leaders need and want to be aware at every stage of the business cycle: "Are we competent to achieve our goals?" Human Resources has become the cornerstone of annual objectives, but they must first be able to perform their daily tasks before a human resources department can do it as well. (Personnel Management Abstracts, 2000).

The most valuable assets are the individuals of companies operating in a competitive and disorderly environment. Business success and opportunities are determined by individuals. It is therefore essential that a complete management company manage its human resources in a timely manner. Companies achieve competitive goals through their employees. Therefore, it is important that staff be sufficiently inspired, engaged and prepared for all the progress at

the right time and in the right place, with the quality and quantity needed. (Sood, 2010). Human Resources Management is a continuous improvement of human resources management to achieve, select, adapt and contribute to the stabilization of human resources of the company. The procedures are responsible for the actions and functions of the employees of the company. In the Kenyan Revenue Authority's customs department, the researcher will attempt to examine the effect of human resource practices on employee performance.

1.1.1 Global Perspective of Human Resource Management Practices

Despite the challenges of rebuilding after the devastation, the Japanese economy grew rapidly after the Second World War. The majority had been destroyed by industrialized facilities. The occupation forces had disbanded major financial companies and the population needed food, money, and housing. Thus, after 1945, without financial, material or human resources, the Japanese economy began to regenerate from the beginning. The stability of life was the basic necessity of the workers (Japanese economic miracle, 2018).

Following the economic boom of the Korean War in 1950, demand for Japanese exports rose sharply. Major private firms in materials, such as steel, advanced first; the manufacturing followed later. Strong export demand for metals has led new businesses in areas such as machinery to fill the gaps by outsourcing their production to smaller suppliers without having to invest heavily. These companies have grown to include smaller businesses and have formed subcontracting networks. This strategy of "first development of production" has resulted in inexpensive but cheap products. Some industries have formed and developed good communications at low transaction costs between assemblers and subcontractors.

Debroux (2003) explained that low transaction costs and high per capita investment consistent with greater job stability, thus increasing the tendency to offset unforeseen changes in labor demand by the labor force. access to wages (Kuriyama, 2017). Macro-data suggest that rapid economic growth has led to sustained growth in employment. The growth rate in the 1960s was 139%, in the 1970s to 120%, in the 1980s to 120% and in the 1990s to 112%. This sustained increase in employment has allowed long-term jobs in the large to have a sharp drop in the number of workers. The ever-high rate of economic growth and exports to Japan has allowed for an effective improvement in productivity and a strong competitiveness in the global plan. status of "low price and low quality", "made in Japan" was a lower price, but good quality products. 'In 1972, OCD's report on Japanese labor in 1972 drew attention to Japan and the management of the Japanese style, which was based on three fundamental values: life-cycle employment and wages seniority (Kuriyama, 2017).

Thus, large companies have not only led the economy in terms of economic growth, but also social and labor problems, such as employment, training and constructive professional relations. This development process integrates the success factors of large private companies in terms of jobs and training. By the late 1980s, Japan had become a successful business model in competitive global markets such as the automotive industry. This success has caused trade friction between Japan's exports and local producers in importing countries. In addition, the success of the Japanese management model was a strong incentive to review the management methods of researchers (Kuriyama, 2017).

In order to regain a competitive advantage, US industry and academics have been stimulated by the loss of comparative advantages and the modification and renewal of management

perspectives. From the late 1970s to the 1980s, the technical term used in the field of personnel management shifted from traditional personnel management to human resources management. The 4C: Commitment, Competence, Economy, and Congruence were underscored by Beer et al.'s perspective changes. (1984) at Harvard University.

1.1.2 Regional Perspective of Human Resource Management Practices

The total population of South Africa is 45.31 million and its GDP is 21.889 rand per capita. Its GDP has been slightly above the world average over the last three years. Inflation has risen to 10% over the last six years, but in 2002-2003 it has gone beyond that. The formal sector has about 15 million employees. More than 500,000 jobs have been lost in the sector since 1994 due to the restructuring and downsizing of the organization. The informal and casual labor sector is growing rapidly. The economy, including gold, coal and other minerals, has always been dependent on mining. Over the past decade, the contribution of these sectors to GDP has been reduced to less than 35%, while industrial and export strategies have been aggressively pursued in the automotive, manufacturing and manufacturing sectors. agriculture. Although South Africa has made a relatively good transition from a resource-based economy to an export-oriented manufacturing and manufacturing model, it has not created significant formal jobs, despite significant growth in the sector. of hotels and tourism in an open post-apartheid economy. Although the economic fundamentals of macroeconomic policy look good, the unemployment rate remains high, estimated at 29%. For political choices, the crime epidemic and HIV / AIDS face urgent social problems. The estimated reduction in real GDP due to AIDS between 2002 and 2015 is between 2.8% and 9.6% (Lawler and Hundley, 2008b).

South Africa is a society of ethnic diversity. The most spoken languages are English, Xhosa, Zulu, Sotho and Afrikaans. More than 75% of the population is black (Africans, people of color and Indians). SA is a British and Dutch colonial government (Afrikaner) since its invention in 1652 as a trading post by the Dutch East India Company. Racial discrimination and conflicts over colonial territory and land have been a feature of South African history for more than two hundred years. After decades of continuous political struggle with the African majority and its representatives, such as the African National Congress, apartheid was officially established as a political system in 1948.

The country was abandoned in 1994 with the first democratic elections. Opposition groups and other groups were banned from the 1960s, until the release of Nelson Mandela and other political prisoners in 1990. At the end of the 19th century, the industrialization of South Africa began with the detection of gold and diamonds. White workers who obtained union and collective bargaining rights under the 1924 Industrial Conciliation Act preferred skilled and management activities. Until 1980, these rights had excluded African workers. Africans have been denied access to training and a skilled workforce. Institutionalized discrimination in employment has resulted in the development of a skilled and productive workforce among the "new AS" organizations, previously underutilized, poorly trained and excluded from improving performance and competitiveness (Lawler & Hundley, 2008a).

1.1.3 Local Perspective of Human Resource Management Practices

Kenyan organizations continue to play a dominant role in traditional people management with a focus on administrative procedures. These procedures include recruitment and selection, the administration of salaries and benefits, the establishment of training programs, labor relations, labor legislation, and so on. These are the practices that are at the heart of

personnel management. Today, in large state-owned enterprises as well as in most local small and medium-sized enterprises, this tradition is even more evident. This tradition is also obvious. Most professional corporations and subsidiaries of external multinational corporations have a more progressive approach called human resources management. In the historical context that goes back to the colonial era and the beginning of a capitalist mode of production, one must see the evolution of management practices in Kenya. These links with Western capitalism date back to the end of the 19th century. The establishment of a European settler class marked the beginning of a market economy largely geared towards agricultural production, Swainson said in 1980. The cultivation and lack of viable natural minerals such as coffee, tea , pyrethrum and sisal, as well as agriculture, became the cornerstone of the economy. In particular, agricultural production and processing of agricultural products currently employs a large part of the labor force - around 78%, but agriculture accounts for only about 30% of GDP. The colonial government, which promoted a dual policy of rural livelihoods and large-scale cash crop production in Europe, has systematically stifled the productive activities of indigenous peoples (Budhwar & Debrah, 2013).

Kamoche (2000) states that this policy was a precursor to the smothering of the Aboriginal management and entrepreneurship initiative. In the sector, foreign investors were supported by the colonial government, which put Aboriginal entrepreneurs in a position to face various obstacles. After independence in 1963, the capital began to settle only in local authorities. The Africanization campaign of the 1960s and 1970s provided a better understanding of these efforts to enable local people to obtain productive resources and find employment. Although this goal has in principle been achieved, it is doubtful that it has contributed to the establishment of administrative and management approaches adapted to the needs of the new

independent State, despite the dangerous nature of the implementation of this policy. . The main beneficiaries were politically powerful and well-established elites who maintained their status quo and worked closely with foreign investors to establish Western management styles. In Kenya, in the management debate, the import and unquestionable use of foreign management practices remained a major problem. (Kamoche, Debrah, Horwitz and Muuka, 2004)

With regard to human resources, the taste was, as mentioned above, very administrative with public relations and sponsorship. In foreign multinational companies, this has been particularly remarkable in response to the call for Africanization, by engaging local people to negotiate state bureaucracy. Personnel managers are responsible for keeping records, securing expatriate work permits, restoring peace, and harmonizing the environment. Many of these activities have been carried out without the benefit of the now strategic and strategic planning of HRM. As a result, responsiveness and short termism characterize personal function. As a result, although employers' leaders do not generally benefit from the status and financial rewards of their marketing and marketing colleagues, their enormous power, for example, is evident as a tenant / shooter. This power has improved over the last decade, with an unemployment rate of over 40% by the end of the century.

1.2 Statement of the Problem

Human resource management is essential in today's highly dynamic and competitive environment. Success in organizations is seen as resulting from improved human resource practices and employee performance. Aquinas (2008) argues that the globalization of competition has led managers to focus more on human resources, a key factor in the success

of any organization. The challenges facing human resources include: a diverse workforce, globalization, technological change, labor shortages and skills development, decentralized workstations, and more. Frequency of hiring and turnover increase the cost of employment. Therefore affect the performance of employees.

The Public Service is a labor-intensive employer that depends on the quality, skills and performance of its employees. There is a strategic framework for the development of human resources in the public service and it is essential to monitor its implementation to ensure that its objectives are achieved. Public sector employment is an important part of wage employment in developing countries (Mizala et al., 2011). The ability to apply best practices in human resource management is a major challenge in increasing the government's ability to produce and implement sound policies, including a wage determination policy. Human resource management systems have not always responded and are often behind organizational transformation.

Among the empirical studies: Busungu (2015) made a study on the impact of human resources management practices on the performance of savings and credit cooperatives in the Kenyan County of Kenya. Wanja (2015) examined the impact of perceived HRM practices on employee performance at the Kenyan Medical College on the Nairobi campus. Agoi (2016) studied the impact of human resource management practices on employee satisfaction in Kenya's state-owned sugar companies. Studies were conducted in different organizations. The purpose of this study is to assess the impact of human resources management practices on employee performance - the matter of the Kenya Customs Department of Customs.

1.3 Objectives of the Study

1.3.1 General Objective

The general objective of this study was to establish the influence of human resource management practices on employee performance - a case of Customs Department at Kenya Revenue Authority.

1.3.2 Specific Objectives

The specific objectives of this study are:

- i. To determine the effect of recruitment process on employee performance in the customs department at Kenya Revenue Authority
- ii. To establish the effect of training on employee performance in the customs department at Kenya Revenue Authority
- iii. To establish the effects of compensation on employee performance in the customs department at Kenya Revenue Authority

- iv. To determine the effect of performance appraisal on employee performance in the customs department at Kenya Revenue Authority

1.4 Research Questions

This study sought to answer the following questions:

- i. How does recruitment process affect employee performance in customs department at Kenya Revenue Authority?
- ii. How does training affect employee performance in customs department at Kenya Revenue Authority?
- i. How does compensation affect employee performance in customs department at Kenya Revenue Authority?
- ii. How does performance appraisal affect employee performance in customs department at Kenya Revenue Authority?

1.5 Significance of the Study

The study can be important for:

Department of Customs, the study highlighted the effects of human resource practices on employee performance. The HR practices described can be adopted by the Customs Service. This will help improve employee productivity. The Government of Kenya and policymakers provided information on the effects of human resource practices on employee performance. Policies and strategies would be developed to encourage the adoption of human resource practices to improve employee productivity. Employees can understand the human resource practices of the organization. They can help the organization understand the best practices that can help improve performance. Researchers and scientists can better understand the impact of human resource practices on employee performance. The study can provide a basis for further study of human resource management and employee performance. The study would increase knowledge of human resource practices.

1.6 Scope of the Study

This study aimed to determine the influence on the performance of employees in the customs department of Kenya Revenue Authority of the practice of human resources management. The study was performed at Kenya Revenue Authority's Customs and Human Resources Departments. The study's target population was 406 employees at KRA head office. Between July 2018 and August 2018, the study was completed.

1.7 Limitations of the study

Due to the sensitivity and suspicion generally associated with a study, respondents were cautious in providing information. This problem has been solved by providing maximum

confidentiality to respondents by disclosing the purpose and intent of the academic study and underlining it. Some respondents may not be able to provide the information they need when completing the questionnaires, while others take too much time to fill out the questionnaires. The solution was to encourage them to provide relevant information and to request that the questionnaires be completed within a reasonable time.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

The literature review is a systematic, explicit and replicable approach to identifying, evaluating and synthesizing the existing work place of researchers, academics and practitioners, which has been completed and recorded (Fink, 2013). It is a specific and productive way to identify, select and evaluate all relevant quality studies for a specific previously approved question. The results of the study will then be analyzed and summarized. In this chapter, we have reviewed the literature on the performance influence of Customs staff in the Kenya Revenue Authority. The chapter begins with a theoretical assessment, an empirical analysis, a conceptual framework, statistical models, and the assumptions and limitations of the study.

2.2 Theoretical Framework

A theory is a set of statements or principles intended to explain a set of facts or phenomena, especially those that are tested or widely accepted and that can be used to predict natural phenomena. This section focuses on five theories: The Fombrun, Tichy and Devanna HRM, The Warwick HRM model, Harvard HRM model, Guest HRM model, and Goal Setting theory. This section covers the five theories.

2.2.1 The Fombrun, Tichy and Devanna model of HRM

The first HRM model of Fombrun et al (1984) emphasizes the fundamental interrelationship and coherence of HRM activities. In their model, the "cycle" of HRM includes four key

components: selection, evaluation, development and rewards. These four human resources activities are related to the performance of the company with the overall objectives of human resources management. The weaknesses of the Fombrun models are their apparently normative nature and focus on the four human resource practices. It also ignores the different stakeholder interests, situational factors and the concept of strategic choice for management. But the strength of the model lies in the fact that it demonstrates the coherence of internal HR policies and the value of combining HR policies and internal practices with the external business strategy of organizations. The human resource management cycle concept serves as a heuristic framework for explaining the nature and importance of important human resource practices that constitute the complex field of human resource management (Spicer, 2013). The model shows that HR practices are important for improving the effectiveness of the organization. As a result, the theory supports the objective effects of the recruitment process on employee performance.

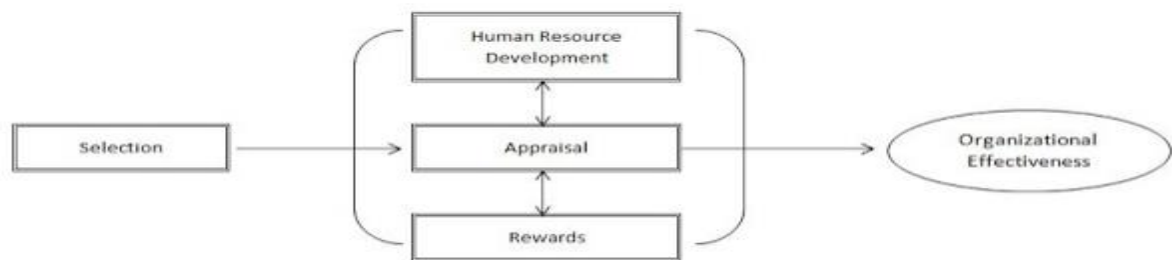


Figure 2.1: The Fombrun Model of HRM
2.2.2 The Warwick model of HRM

The Warwick model was developed in collaboration with two researchers from the Center for Corporate Strategy and Change at the University of Warwick (Hendry & Pettigrew, 1990). In its analytical aspects, the Warwick framework extends the Harvard model. For example it

takes a business plan with HR programs, their external and internal systems and programs, including interaction between changes, both in content and content. This model considers the relevant processes. The strength of the model lies in the fact that important environmental influences on human resource management are defined and classified. It identifies the links between the external (wider environment) and internal (organizational) contexts and explores how HRM is adapted to contextual changes. This means that organizations achieve superior performance that aligns with external and internal contexts. A weakness of the model lies in the fact that the process of internalization of human resources practices is not developed in relation to the results or the performances of the company.

Bratton and Gold (2012) The model is divided into five elements: external context, technical, political, competitive, internal context, culture, structure, leadership, employment technology, business strategy - objectives, market, strategies, tactics, context human resources management - role, definition, organization, HR results and HR management content. This implies that human resource practices influence the performance of employees. The theory explains the effect of employee training on their performance.

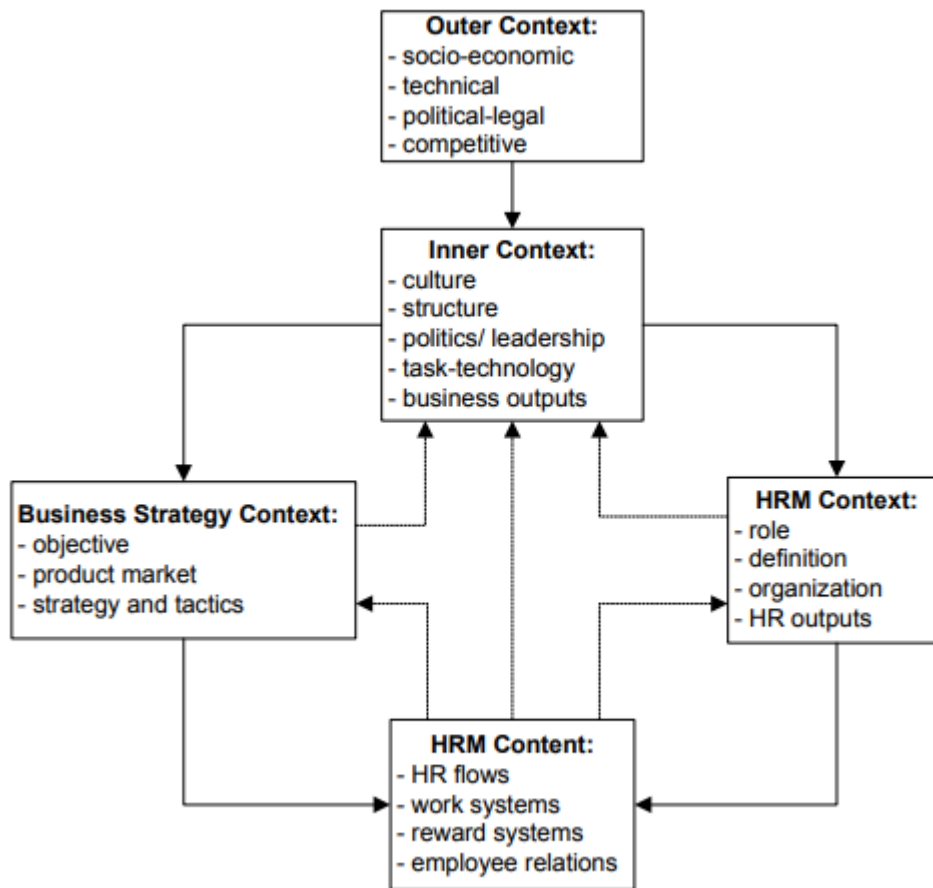


Figure 2.2: The Warwick Model of HRM

2.2.3 The Harvard model of HRM

This is probably the best-known human resource management model developed by Beer and his colleagues at Harvard University in the 1980s. The role of context-specific factors in human resource management policies is recognized in this model. These include situational factors (for example, employees, corporate strategy and the labor market) and the interests of stakeholders (for example, shareholders, management, unions, employees and the government). They affect how human resource management policies (such as compensation systems) lead to results in terms of human resources (eg commitment) and long-term impacts

(eg , organizational effectiveness and well-being). The advantage of this model is that it emphasizes the need to fit into the specific sectoral framework of these HR initiatives, which allows flexibility in the choice of an HR strategy. This distinguishes it from other less flexible models that have a clearer vision of human resource management, ignoring the role of different interest groups (Redman & Wilkinson, 2010).

The advantages of this model are that it promotes market performance and organizational growth, helps minimize costs as resources can be obtained at lower cost. The disadvantages are market failures due to lack of awareness of the environment and the disintegration of group diversity and intra-group conflicts that will result in poor organizational performance. According to the theory, it is clear that the remuneration encourages employees to work hard. The theory therefore provides an explanation of the effect of compensation on employee performance.

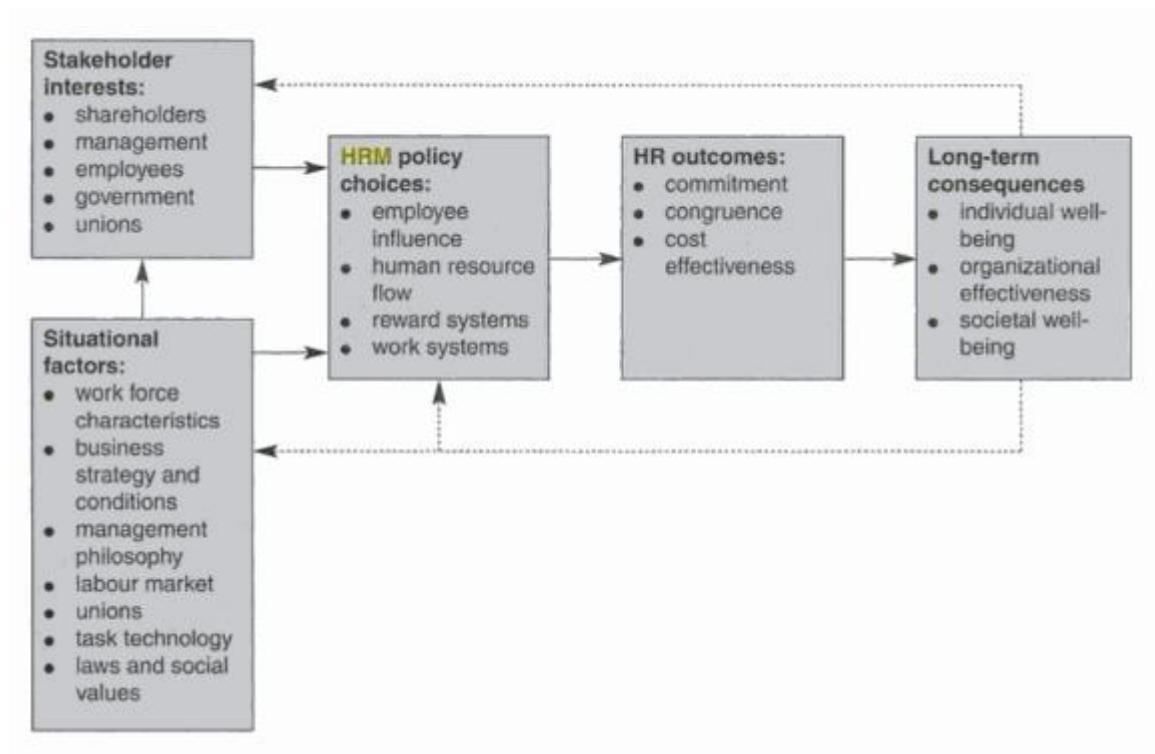


Figure 2.3: The Harvard Model of HRM

2.2.4 The Guest model of HRM

The David Guest human resources management model includes six dimensions of analysis: human resources management strategy, human resources management practices, human resources management results, behavior, performance and financial results. Since it is assumed to be different from traditional personal management, the model is prescriptive. Defined a framework to evaluate the effectiveness of organizations, based on test proposals such as strategic integration, quality, flexibility and commitment. Although the relevance of the revision of these proposals remains controversial, its extension to Harvard is certainly useful, since it illustrates, for example, how abstract concepts of commitment and organizational effectiveness can be implemented. interconnected

The idea that the fundamental components of the human resource management approach, such as commitment, are directly related to the valid consequences for the business is idealistic and implicit. However, Guest acknowledged that the concept of commitment is uncomfortable and that it is difficult to develop the link between commitment and high performance. It also uses a continuous flow approach to see strategies that support the practice and produce a range of desired outcomes (Sharma, 2009). This British model is unitary and tends to the value of unions, like its American predecessors. The relationship between the employee and the organization is seen as one. When the work of the employees is appreciated, they feel that they are part of the organization and this motivates them to improve their performance. The theory helps explain the effect of performance evaluation on employee performance.

2.2.5 McGregor's Theory X and Theory Y

In 1960 Douglas McGregor emphasized that motivational and behavioral relationships must be understood. He thought that managers were one of two fundamental approaches, theory X and theory Y. According to the traditional theory, theory X, managers should force, control or threaten employees to motivate them. The alternative philosophy of human nature is Y, who believes that people are responsible. The employee does not need to be required or monitored to perform well (Montana & Charnov, 2008). This theory helps explain the effect of human resource practices on employee performance.

2.3 Conceptual Framework

A conceptual framework explains the main factors to be studied-the main factors, constructions or variable-and-the-relations between these elements, or in graphic or narrative form. Rudimentary or elaborate, driven or common theory, descriptive or occasional frameworks can be used. It is something constructed, not found, which conceptual framework is. This includes pieces borrowed from other places, but you build something, not something ready-made, the structure, and overall coherence. This study has been conducted at the Kenya Revenue Authority Customs Department. Recruitment, training, compensation and performance appraisal were the independent variables. The employee performance was the dependent variable. Therefore the following conceptual framework is proposed in the study.

Independent Variable

Dependent Variable

Human Resource Practices

Employee Performance

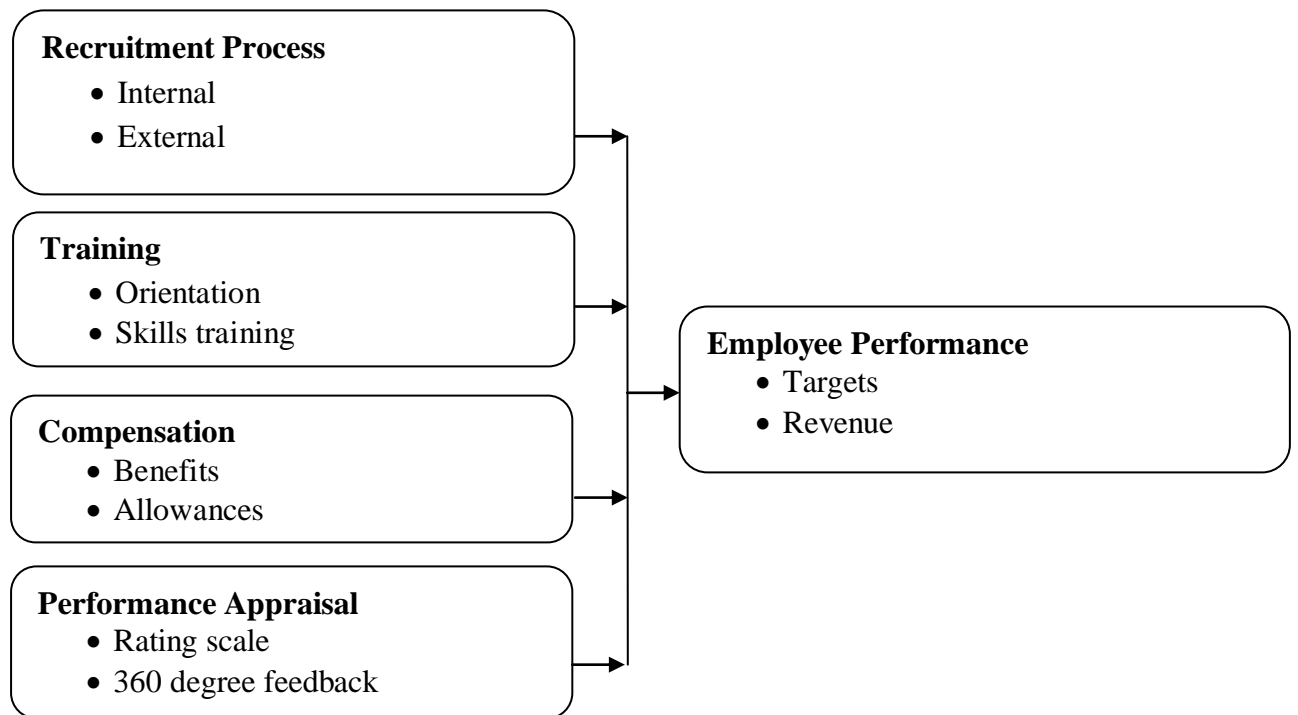


Figure 2.4: Conceptual Framework

2.3.1 Recruitment Process

Adjusting the profile of existing staff to the desired profile is often a gradual process. When the older staff retires, it is necessary to recruit new staff not only to replace them but also to extend the service. The recruitment effort should be systematic and could involve the announcement of vacancies. Such announcements should clearly state the desired qualifications of new staff, such as academic background, previous work experience, etc., and clearly describe the recruitment process (Wulf & Sokol, 2005a).

Transparency in the recruitment process is important as it will set the standard for a new career at Customs and will limit patronage and patronage tendencies that often hinder

recruitment in the public sector. It is recommended to advertise vacancies publicly, to attend job fairs and to attend higher education schools, so that qualified individuals apply for advertised jobs. Potential recruits should be subject to thorough background investigations by qualified investigators who could interview past neighbors, associates and employers. Police records checks should be performed, as well as credit and bank account verifications to assess the extent and sources of revenue. Entry requirements would include tests for specific skills and abilities.

Human Resources Customs staff may be able to perform these tasks internally or to recruit professionals. New recruits should be informed that a career in Customs involves rotation to improve multifunctionality and avoid the development of potentially deplorable relationships with the local business community. New recruits with no prior experience in the customs field should undergo intensive training and testing to prepare them for their new assignments. If successful, they should go through a trial period before being confirmed as customs officers. These probationary periods often last a full year, during which an employee can be dismissed for unsatisfactory performance or discipline problems without the complex recourse to administrative courts and tribunals (Monczka, Handfield, Giunipero and Patterson, 2015).

After this probationary period and a satisfactory evaluation of the performances, the trainees must be confirmed. Relying on transparent performance criteria helps supervisors and improves the transparency of the recruitment process. Most customs organizations have traditionally relied on recruiting young candidates who are then trained in Customs best practices through a combination of academic training and on-the-job training. However,

modern customs practices require that staff have expertise that is difficult to acquire through training in the customs service. Computer and accounting expertise, which is increasingly needed to conduct post-clearance audits, are just two examples (Druckman, Singer, & Cott, 1997).

Recruitment procedures and salary scales must be sufficient to attract staff with these specialized skills. When qualified candidates are not available, it is sometimes possible to bypass these restrictions in the public service by offering attractive consultant contracts. This practice, however, has drawbacks, as it could easily demoralize customs staff in general and raise the problem of staff continuity in specialized missions. The process of retiring and recruiting new employees will be slow if the desired profiles of new employees differ significantly from those of those remaining on board. Sometimes, management may want a faster reshaping of staff.

2.3.2 Training

On-the-job training should be a major responsibility of the Human Resources team at Customs. The demands of globalization and the rapid adoption of IT in the various aspects of customs operations make continuing education an absolute necessity. Experienced customs officers should be associated with professional trainers to provide such training. In modern customs, many promotions depend on the success of well-defined training programs and all staff members must undergo annual training, agreed with the human resources department and the direct supervisors. Supervisors are evaluated with regard to the implementation of the agreed training of their staff. Special training academies may be designated for this purpose on a national or regional basis. There is a need to take full advantage of the training provided

by bilateral agencies, the WCO and even the Pre-shipment Inspection (PSI) companies, whose contracts often specify training requirements.

Orientation is a good example of a type of training that requires planning. Also referred to as orientation, orientation is the most important and widespread type of regular training for new employees. Most employers offer guidance, which is the planned introduction of new employees into their jobs, their colleagues and the organization. This requires cooperation between the members of the human resources unit and the operations managers and supervisors. In a small organization without a human resources department, the new employee's supervisor or manager usually assumes most of the responsibility for the orientation. In large organizations such as KRA, principals and supervisors, as well as the human resources department, generally work as a team to guide new employees. Unfortunately, without proper planning, orientation sessions for new employees may seem boring, irrelevant, and time-consuming for new employees, their supervisors and department heads (Mathis and Jackson, 2010).

Strong academic research indicates that guidance can be effective if done well. Orientation reduces role ambiguity, role conflict and intention to quit; and this increases the perception of fit, job satisfaction, commitment and performance. The studies and observations of those in charge and those in charge of human resources confirm this. In addition, evidence from the public sector shows how important orientation is if it is well done. Skills training is a method by which employees learn the job by actually doing it. This type of training is generally practiced on a daily basis with or in the context of employment. The basic idea of adopting this type of training is to transfer the skills and knowledge of a highly skilled and

experienced employee to a new employee, while maintaining the productivity of both. Almost all new employees undergo professional training to become proficient. In many organizations, on-the-job training may be the only one available (Durai, 2013).

The step-by-step process of providing training to the employee is called training at work instruction. In fact, the execution of any work involves a step-by-step execution of the various tasks of this work. Obviously, these jobs can be taught effectively in a progressive manner. According to this method, all the necessary steps of the work, as well as brief descriptions of each step, are compiled sequentially. Each step would have a corresponding explicit note. Each note will explain what should be done on this sheet for each task prepared and provided to trainees. This method allows the trainee to learn the work practically with the minimum of trainer advice.

2.3.3 Compensation

Staff compensation is a crucial factor in the management of human resources. It should be high enough to attract and retain staff with the necessary qualifications to start working at customs. However, overall staff salaries are often inadequate and the difference between management and lower management salaries is much narrower than in the private sector. Although pay is not the only motivating factor to do a good job, it certainly occupies a place of choice. Developing the esprit de corps and pride of the office are complementary motivators that are often not emphasized. In recent years, for example, Moroccan customs have paid particular attention to this factor and this initiative seems to have had certain advantages (Deci, 2012).

In most cases, Customs does not have much flexibility in setting salary levels and must adhere to the civil service salary scale. Frequently, the rigors of taxation have resulted in a significant delay in this pay scale compared to that prevailing for the same level of personnel in the private sector. This situation discourages staff and often leads them to seek money for facilitation. It is not uncommon for the most valuable staff members to leave the service, often using their knowledge gained to work as brokers. In-depth knowledge of the customs service and a good knowledge of the customs staff can both facilitate the commercial formalities of their customers and potentially undermine their integrity. The risk of integrity has led some countries to prevent customs personnel from providing customs brokerage services for several years after the end of their employment. A partial solution to the rigidity of the salary scale is to provide bonuses to staff. While many customs services pay premiums, only a few pay them in a way that enhances their efficiency and effectiveness. To do this, premiums must be large enough to bridge the gap between the incomes of private sector workers (taking into account job security in the public sector) and meet several rigorous criteria (Rose-Ackerman & Palifka, 2016).

Bonuses must have internal and external legitimacy, and be objective, transparent and easy to administer. In addition, they must be SMART, that is, specific, measurable, achievable, relevant and programmed (De Wulf, 2004). However, it is not easy to ensure that performance evaluations allow for adequate differentiation of staff performance. In Morocco, for example, when a totally satisfactory score results in the payment of a bonus equal to 100% of the base salary, the vast majority of staff members receive an evaluation report qualifying them for the maximum bonus amount. Internal legitimacy requires that Customs personnel perceive that the bonus system is distributed equitably, without favoritism, with

transparency and with recourse possibilities. External legitimacy refers to the acceptability of bonuses outside of customs, a requirement to allocate the budgetary resources needed to pay these bonuses. In the absence of internal or external legitimacy, the bonus system will not be viable. In Ghana, for example, the higher wages received by customs staff during the establishment of the ARA could not be sustained due to opposition from other officials. It would seem that the strict conditions that must be met for bonuses to compensate for low wages pose significant design and implementation problems, making these systems risky and in need of close monitoring.

An alternative to substantial premiums would be to place revenue staff on a higher salary scale than the rest of the public service, given the critical importance that resource mobilization plays in the management of government. Better pay would also somewhat protect customs staff from the temptations to accept bribes from traders. A higher wage scale should be associated with comprehensive customs reforms offering greater efficiency and effectiveness (Fund, 2010). Some customs departments have adopted a more radical solution to the inadequacy of staff remuneration by creating ARAs that initially paid competitive wages in comparison to those in the private sector or those with the highest paid staff. Salary increases and performance promotions are also important factors in motivating staff. Yet both are often constrained by rigid promotion policies that are commonly applied to all civil servants and are highly dependent on their seniority (Shah, 2007).

There are notable exceptions. In Mozambique, for example, staff performance is assessed quarterly during the two-year practical training period, and then closely monitored by an internal audit. In Angola, an annual appraisal system is designed to match staff competencies

to job descriptions and to correctly identify candidates for management positions. The state of infrastructure, both for work and for housing, especially at peripheral customs posts, also affects ethics and morale. Often these infrastructures have been neglected for years due to budget constraints. Poor housing infrastructure in many border posts leads staff to make every effort to avoid such assignments, which are often seen as an unjust constraint or even punishment. In Zambia and Tanzania, customs reforms included infrastructure upgrades, a popular feature of staff (Wulf & Sokol, 2005a).

2.3.4 Performance Appraisal

Different experts have used different terms to describe this philosophy or concept. The commonly used term includes merit evaluation, behavior evaluation, employee evaluation, staff review, staff evaluation, progress report and performance evaluation. Nevertheless, the term performance evaluation is widely used. To evaluate is to evaluate the value or the value. In the context of an industrial organization, performance evaluation is a systematic evaluation of staff by supervisors or persons familiar with their performance. In other words, performance appraisal is a systematic and objective way of judging the relative worth or ability of an employee to perform his or her job. Performance appraisal is a way of judging the relative value of an employee in the performance of their task. This helps to identify the employees who are doing their jobs well, as well as those who do not, and the reasons for the poor performance (Khanka, 2007).

Since its official introduction in 1920, performance evaluation has evolved considerably in terms of concept, philosophy and methods. WF Cascio observes in this context that: "Performance evaluation has many facets. It is an exercise of observation and judgment, it is

a process of feedback and an organizational intervention. It is a measurement process as well as an intensely emotional process. After all, it's an inaccurate human process. Although it is fairly easy to prescribe how the process should work, the descriptions of how it works in practice are rather discouraging (Cascio, 1998).

An evaluation of the performance concerns the daily management of people and their performances. Regular evaluations related to compensation reviews encourage staff to take responsibility for maintaining high levels of integrity. Performance evaluation can encourage staff to participate in activities designed to reduce or control corruption and reward those who have been able to identify the methods by which corruption can occur and to suggest better control mechanisms. The reward system may include non-monetary rewards such as transfer, training, travel, praise and advertising to further encourage positive behavior. The evaluation system must be designed to optimize staff performance over the long term. Performance evaluation should be undertaken regularly. Management should be held accountable for staff performance and should actively manage performance issues (Wulf & Sokol, 2005b).

2.3.5 Employee Performance

To make customs systems more efficient, the customs administration should focus on facilitating the processing of customs declarations. Systematic computerization, associated with improved customs procedures, enhanced customs clearance control and effective enforcement of commercial fraud (McLinden, Fanta, Widdowson and Doyle, 2010).

Managers and managers will have to balance the organization of their services with the objectives of trade facilitation and revenue. To make the overall merchandise processing

system more consistent, efforts will need to focus on the quality of customs declarations, and then move to post-clearance controls. The transition from an instantaneous verification system to one of the post-release deferred controls will require the following means, a selective control and inspection mechanism during customs clearance operations, including a provision for selective and automated release without inspection, the gradual redeployment of staff based on their qualifications, and the dissemination of documentation and information on deferred controls

Before the reforms, all the main duties of the customs seemed to be aimed at collecting duties and taxes. Users complained that customs clearance procedures were long, cumbersome and often unpredictable. These complaints and the need to respond to the demands of international trade have been among the main reasons for the reform. Morocco was one of the first countries to ratify the provisions of the Kyoto Convention as amended in June 2000. Together with representatives of other public and private sector agencies, the computer the existing procedures, then began to adapt them to international rules, prioritizing efficiency and simplicity (Publications & Program, 2017).

The customs administration has made the adaptation of its procedures a constant priority, as well as the maximum use of the improved and open computerized process that promotes communication. In this regard, its main actions have been: to improve cargo control for exports and imports, to set up customs clearance sites outside ports and airports, to introduce selectivity in controls and to computerize the processing of documents.

Customs has carefully reviewed existing cargo control procedures to make them more efficient and user-friendly. It imposed two obligations on public carriers: (a) to go directly to

the border crossing points where customs facilities are located; (b) provide a summary declaration of their cargo on arrival at that place. These procedures were reviewed against best practices and what was achievable through electronic data interchange. With computerization, the entire cargo control process is now much better managed, allowing for more efficient clearance of manifests and more efficient revenue collection and evaluation.

The changes introduced by the customs administration in recent years have transformed it into a modern, efficient entity adapted to its economic environment. Foreign trade operators now unanimously recognize that the customs administration is credible, industrious and open (Heilbroner & Milberg, 2011). In Morocco, governments have found that trade facilitation does not necessarily reduce revenues. During the reform period, commercial activities grew steadily and revenues increased. Although the fraud may not have been completely eliminated, it would not cause excessive income losses. The examination of foreign trade statistics also showed steady growth in the value of imports that entered the country under the new special import regime.

As a result of human resource management reforms, customs revenue has increased mainly due to increased commercial activity, but also improved reporting quality, increased customs productivity, and improved quality of customs controls. For example, customs facilitation and the opening of borders were not in themselves barriers to maintaining the value of customs revenue (Cosgrove-Sacks and Apostolov, 2003). The customs service has not yet provided uniform services to businesses across the country. Remote regions have not yet benefited from the simplification of transit procedures or the extension of customs clearance to merchants' premises. As traders have benefited disproportionately from recent reforms,

Customs has supported the creation of logistics platforms and facilities such as warehouses and customs clearance sites in other locations. At the same time, the customs administration simplified the transit formalities and cleared customs clearance at the company's premises for regular shipments.

At the national level, reducing the average processing time for customs clearance has been one of the most impressive achievements of the reform. The time between the validation of a customs declaration and the release of the goods is now less than 1 hour. The processing time for customs clearance of goods imported under suspended regimes was lower than that of other import agreements (Elms & Low, 2013).

The customs administration considered that the overall modernization process would reduce corruption and that existing legal remedies were sufficient. Indeed, the customs administration does not have a specific code of ethics. It explains the improvements observed as a consequence of increased efficiency, staff motivation by improving the image of the Customs, the revision of the job descriptions of the Customs staff and the increased accountability of staff, increased mobility of staff in sensitive positions, which has helped to prevent irregularities. work scheduling and regular controls have contributed to improved integrity, organization of procedures and reduced red tape, which has reduced the scope of staff interventions by introducing clearer procedures, including a offenses and sanctions, which considerably simplified the procedures and made it useless to enter into negotiations with customs officials, by launching the program of communication with the private sector, which has improved the dialogue with traders, change the behavior of customs officers and launch frequent communication campaigns aimed at: med ia, trader and the general public.

In addition to the customs administration, it has tried to enforce the discipline more effectively by reacting more sharply to dishonest behavior, by speeding up the handling of disciplinary cases and by shortening resolution times by adapting penalties to detected irregularities. by launching an awareness campaign on the effect of ethics on the success of the reform, by organizing an annual customs week to reinforce the loyalty of employees in their sense of belonging to the Customs Corps (Rose-Ackerman & Palifka, 2016).

2.4 Empirical Review

An empirical review shows you previous studies in your area of research or research. This may be associated with your studies or previous studies in your area of research. The empirical review should include results and recommendations on the effects of your independent variable in other countries on the dependent variable. You must produce empirical data, properly document the researcher, year, location, sample size, results, and recommendations. This section examines the empirical literature on employee performance - the Customs Service of the Kenya Revenue Authority - regarding the influence of human resource management practices. In particular, it examines the influence on the performance of Kenya Revenue Authority customs officials, including recruitment, training, reimbursement and performance evaluation.

2.4.1 Recruitment Process on Employee Performance

Blau (1990) conducted research on the exploration of mediation mechanisms affecting the relationship between recruitment source and employee performance at Temple University in the United States. He had a sample of 152 hired bank accounts and his conclusions were that there was a clear difference between the sources of recruitment and the turnover rate between

recruitment sources and employee performance. He was the first to study the mediation mechanisms that affect the relationship between recruitment sources and employee performance at Temple University USA. In his study, his individual differences were partially tested against realistic information about differential recruitment sources. The results of the study showed that the path taken by the candidates in an independent way generally showed better performances one year after the employment than the recruits for the advertisement in the newspapers or the references. There was also a relationship between race and source of recruitment. In 2015, in Lagos, Nigeria, Ekwaoba, Ikeije and Ufoma conducted a study on the impact of recruitment and selection criteria on organizational performance. The study examined the impact on performance using the recruitment and selection criteria of Fidelity Bank PLC, Lagos Nigeria. An analysis of 130 valid responses from a randomly selected questionnaire of respondents revealed that the recruitment and selection criteria have a significant impact on the organization's performance (Ekwaoba, Ikeije and Ufoma, 2015).

In 2012, in Kisumu City, Kenya, researchers Jonathan, Omolo, Moses, Oginda and Willis Yuko Oso investigated the effects of recruiting and selecting employers on the performance of small and medium-sized enterprises. The study examined the effects of recruitment and selection in the municipality of Kisumu on the performance of SMEs. At the same time, Kenya had 1.6 million SMEs, 96% of which employed 75% of the labor force and 20% of GDP. The research was based in Kenya. Its performance has been poor over the last decade and it was therefore necessary to determine appropriate recruitment and selection policies to improve it. The study found that the recruitment, selection and performance of small and

medium-sized enterprises is significantly positive. The study found significant impact of recruitment and selection on SMEs in Kisumu Municipality (Omolo, Oginda and Oso, 2012).

2.4.2 Training on Employee Performance

Bo Hansson conducted a study in Sweden in 2007, entitled *Determinants of Enterprise Training and Business Performance Evolutions*. The purpose of the study was to use an international dataset to explore how employee training is determined from an organizational perspective and how investment in training improves business performance. To examine the determinants of training and the link between training and profitability, data from 5,824 private sector organizations were used. Statistical analysis used estimates of OLS regression and prohibition. The results showed that the provision of training to companies is dependent on factors such as personnel management. The results also showed a clear range of issues made by many training initiatives - events and sizes. Employees (mobility), although related to a certain amount and benefits below, do not seem to be an important factor in training at a national or business level. The main benefit of earning, however, is the income (plurality) of investment in training, which was advised that the economic benefit of education increases the cost of return workers. The study expanded existing training books, providing companies in 26 countries around the world with wide access to internal training initiatives, cost-effectiveness, human resource management, work performance and reimbursement. (Hansson, 2007).

The case of Mutare City, Zimbabwe, was reviewed by Dabale, Jagero and Nyauchi in 2014, who found that the success or failure of an organization depended on the quality of its human resources and training. from the strategy of integrating human resources management into an

organizational enterprise approach, at a time when employees realized that employers were able to be much more dynamic and beneficial to their organization. The study aimed to determine the relationship between training and employee performance in Mutare City Council in Zimbabwe. The study used a correlational research model to describe and measure the link between performance and training. 132 people, 91 men and 41 women, were selected from the staff. Data collection was conducted using targeted sampling methods and structured questionnaires. The data were analyzed using inferential statistics and quantitative techniques. The relationship between training and employee performance has been established in a strong and positive way. It was recommended to all stakeholders to be involved in an attempt to improve the knowledge, skills, abilities, skills and behavior of their employees (Dabale, Jagero and Nyauchi, 2014).

A study of health workers in the Siaya region, Kenya, was carried out in 2014 between Onyango and Wanyoike about the impact of training in the workplace. They conclude that low job satisfaction and promotion not only reduces the effectiveness of health systems, but it highlights an important factor in the displacement of health workers in towns and other countries, from rural routes to towns. HRM focuses on the health sector, health care providers to help, improve the performance of health workers. The purpose of their study was to explore the impact of training on staff performance in public health facilities in Kenya. The Siaya people focus on doctors, doctors, nurses and other young workers. Data was collected through questionnaire. Questions with open and open questions. Using a random sequence sample, the researcher took a sample of 20% and 56 respondents. After two weeks, the researchers distributed the questionnaires and collected, sufficiently enough to complete the survey. Thereafter the data was submitted to the SPSS computer analysis program.

According to the study, the relationship between staff training and performance was very encouraging (Watta, Onyango & Wanyoike, 2014)..

2.4.3 Compensation on Employee Performance

In Indiana University and the University of Kentucky, Fisher, Maines, Pfeffer, and Sprinkle (2005) conducted an experimental survey of employers' discretion in performance appraisal and compensation of employees. They found that the opportunism of employees and employers was based on fertile ground. Employers feared that employees would make enough effort to get them to work, and they feared adequate remuneration from employers. In this article, they examined whether the employer's discretion regarding the size of the total salary pool of employees and its distribution among employees had an influence on the opportunism of employees and employers. The test results showed that the company's output and workers' compensation were higher if the employer was not able to exercise discretionary power over the overall salary, but rather the total wages. They found that the residual benefit of the employer increased in a discretionary manner with respect to the allocation of compensation among employees; however, the employer's discretion over the total compensation of employees did not affect the residual benefit. The results suggest that companies benefit from a compensation contract that defines total compensation of employees as a predetermined public role, global actions such as accounting income, but gives the employer an opportunity to use private information to allocate this remuneration. But the results warned that employees and employers may differ from the discretionary preferences of employers in relation to the total salary of their employees.

Deysel & Kruger (2015) conducted a study on the relationship between CEO compensation in South Africa and the company's performance in the banking sector. The exploratory study was based on a statistical analysis of the data to determine whether there was a long-term correlation between the remuneration of South African leaders and the performance of the banking sector. The detailed analysis, which was conducted on a seven-year basis, included two measures of company-level and firm-level performance, namely market performance and accountability. This study was based on the theory of the agency, which postulated the link between the remuneration of the CEO and the performance of the company as a way to reduce the costs of the agency. Historical and current trends in executive compensation, including King III, and its "say-on-pay" provision have been taken into account. The study identified six out of seven hypotheses, which reveal a long-term correlation between executive compensation and variables such as company performance, average salary of employees, overall market performance and inflation. No correlation with the size of the company was found.

In the public, medium-level technical schools in Kenya, Ek & Mukuru (2018), conducted a study on the effect of motivation on employee performance. The study took a descriptive view of research. The sample consisted of 315 heads of directors, heads of departments, teachers and teachers. In order to collect respondents' data, a structured questionnaire with questions about the Likert scale was used. Officials and department officials also had an interview. Two content theories have been used to explain the specific factors that motivate people and two theories of the process about a person with psychological and behavioral processes. The results showed that the majority of public college employees in Kenya held degrees in various disciplines. The study found that employees' wages and working

conditions were not being met. The recommendations were to use this study to develop policies and strategies for managing staff resources by practitioners and policy makers. The first such study in Kenya also examined its impact on employee performance in medium-level technical training institutions.

2.4.4 Performance Appraisal on Employee Performance

Steers & Lee (2017) conducted a study on the effectiveness of performance evaluations: the role of employee engagement and the organizational environment. They mentioned three conditions for performance evaluation systems. They included: communication, legitimacy, validity, instrument, employment standards and expectations, participation and support to management. In each of the six factors mentioned above, the impact of employee engagement and organizational climate is discussed on effective evaluation systems. Employee engagement and the organizational environment both affect the effectiveness of a performance evaluation system.

HRM research in the Eritrean civil service was conducted by Tessema & Soeters (2006) on challenges and opportunities for HRM in developing countries. In their article, they examine how, how and to what extent human resource practices have an impact on employee performance. As performance is a complex concept, HRM results have been used as mediators between HR practices and employee performance. Data collected from officials in Eritrea, the youngest and poorest country in Africa. Although the results are generally consistent with previous studies using Western data, their consequences could be different in the country concerned. The challenges and perspectives of HR practices are therefore critically assessed and discussed in Eritrean civil service organizations. The authors argue

that the Eritrean political and economic environment in which human resource management practices operate is not helpful in maximizing the impact of practices on performance. These results illustrate the situation of most developing countries.

In Trans Nzoia County, Kenya, performance appraisal is now part of a more strategic approach to integrating HR activities and trade policies, according to a study by Wanjala & Kimutai (2015) on the effects of performance evaluation in commercial banks. It is now a generic term for various activities in which organizations seek to evaluate and develop their skills and benefits. The main objective of the study was to evaluate the impact of performance evaluations on the performance of bank employees in 10 selected commercial banks in Trans Nzoia County, Kenya. In the study, the design of the research was descriptive. A total of 178 research subjects using simplified and simple random sampling techniques were selected from the target population. 120 respondents completed and returned completed questionnaires. It was a response rate of 67%. Descriptive statistics, particularly frequencies and proportions, were used to analyze the data. For the hypothesis test, the data were presented in frequency tables and the chi-square method. The results highlighted an important relationship between performance appraisal and employee performance..

2.4.5 Human Resource Management Practices on Employee Performance

Mostafa, Gould-Williams, and Bottomley (2015) conducted a study of high performance HR practices and employee outcomes. The report responded to recent calls for research on mechanisms that affect employee outcomes with successful human resource practices. The authors have examined one of these mechanisms, motivation in the service of the public service, which influences the emotional engagement of employees and the citizen behavior of

public sector organizations, using the theoretical prism of the theories of exchange. social and processes. To test a partial mediation model using structural equation modeling, a sample of Egyptian health professors and universities was used. The results indicate that public service motivation reflects in part an effective engagement and citizen behavior of the organization between PRHRs and employees. The system or PRPSHs have been broken down to take into account the individual effects of five HR practices. Similar results have been achieved.

Ogunyomi & Bruning (2016) pointed out that the link between human resource management and business performance in Nigeria has received considerable attention in research, usually focusing on large firms in developed countries. In the study, the gap in the literature has been partially addressed. They examined the link between human resource management practices and the financial and non-financial performance of Nigerian SMEs. The hypotheses were tested according to a survey plan with 236 respondents. Most of the regression analysis results reflect direct relationship with financial management and staff and financial performance regarding human resources, health and safety at work. The HRM as a group counts 16% of the different financial assets and 12% of different funds. A controlled analysis of the size and age of the business. The study specifically supports the example of good connections between certain human resources and corporate functions.

Wambua (2016) conducted a research project entitled "Effect of Human Resource Management on the Performance of Employees of Commercial Banks in Nairobi County, Kenya". The study examined specific human resources practices, including reward management practices, performance evaluation, employee engagement, and training and

development. The study used a descriptive design for its study. The stratified random sampling technique selected a sample of 235 participants. The data were collected using surveys and analyzed by several regression analyzes. The results of the study revealed a positive relationship between human resource management practices and employee performance, although it was not important to establish a relationship between reward management and performance evaluation. , training, training and development practices and employee performance.

Based on the findings of the study, the study recommended that commercial banks and other businesses improve the compensation structure of their employees to improve the performance of their employees by developing a reward structure that recognizes excellent performance. teams and employees. In addition, the study recommended that merchant banks design better performance evaluation systems that provide employees with timely and relevant information on defined performance or goals. The study recommended that commercial banks and other companies seeking to improve the performance of their employees also consider developing training and development policies and strategies to identify training needs with the full participation of employees, that are equitable to the policy needs that create activation.

2.5 Critique of Existing Literature

Although previous research has linked hiring and employee performance, most articles have focused on researching companies such as Omolo et al (2012) or banks such as Ekwoaba et al. (2015) discussion. Research on employee training and performance was done, but Hansson (2007) looked at the company's performance more than the employee's. In the case

of Mutare City Council in Zimbabwe, Dabale et al. (2014) reviewed research on health care workers conducted in Watta Onyango & Wanyoike (2014). Several researchers, Fisher et al. (2005), focusing on employee discretion and motivation for employee performance in medium-level public technical training institutions (Ek & Mukuru, 2018), were also surveyed on compensation and employee performance. Researchers also examined the relationship between performance evaluation and employee performance, both for employee engagement and corporate culture, as well as for Steers & Lee (2017), as well as commercial banks (Wanjala). & Kimutai, 2015). Mostafa et al., Whose research focuses on public service motivation, conducted research on human resource management practices in employee performance. Ogunyomi and Bruning (2016) conducted similar research, but focused on the organizational performance of small businesses in Nigeria. The same study was conducted on Wambua (2016), particularly in Nairobi County, Kenya, on employee performance in commercial banks.

2.6 Research Gap

From the empirical literature, it is obvious that studies have been conducted in different countries such as Nigeria and Zimbabwe. In addition, the study also focuses on other organizations such as commercial banks, SMEs and educational institutions. To fill the research gap the study aimed to establish the influence of human resource management practices on employee performance - a case of Customs Department at Kenya Revenue Authority.

2.7 Summary

This chapter examined various theories of the practice of human resources and their influence on an organization's employees. The present chapter also discussed different studies conducted by various people in various institutions and a research gap to be filled in this paper.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

The research methodology is a way to solve research problems in a systematic way. This can be understood as the science of scientific research. In this study, we will study the different stages that a researcher usually uses to study the logic of his research problem. The researcher must know not only the research methods, but also the methodology. In addition to knowing how to develop certain indices or tests, the mean, mean and midpoint, or standard deviation or chi-square, researchers need to know which of these methods or techniques is relevant and which is not. what they say and say and why. The researcher must develop his methodology to solve his problem, as some of them may differ from one problem to another (Kumar, 2004).

The methodology is presented in this chapter and covers the research questions. This chapter discusses the methodological approach of the study and highlights the design and presentation of the research, the target population, the sampling technology, the data collection instruments and the data.

3.2 Research Design

Research design refers to the provision of conditions for data collection and analysis, so that the relevance to the purpose of the research and the economics of the process are combined (Kumar, 2004) . In addition, Kothari (2004) noted that research design is a blueprint that facilitates the fluidity of research activities and results in maximum information and minimal effort, time and money. A descriptive research model was used for this survey. Descriptive

investigation involves a number of methods and procedures describing variables. It consists of collecting data describing events and organizing, tabulating, representing and describing data. The design is considered appropriate as it also provides a thorough and comprehensive review of the subject to be described.

3.3 Target Population

Mugenda (2003) described the population as follows: the whole group of people or subjects examined and have a common characteristic in all areas of investigation. According to the Human Resources Report (2017), approximately 406 KRA employees work at the head office. There were therefore 406 respondents in the target population of this study. Employees were of different management levels.

Table 3. 1: Target Population

Category	Frequency	Percent
Top level employees	48	12%
Middle level employees	146	36%
Low level employees	212	52%
Total	406	100%

3.4 Sampling Frame

In this study, respondents were selected using random stratified samples. Strata are formed based on shared attributes or characteristics of members during random sampling. A random sample is obtained from each stratum in proportion to the population of the stratum. These subsets of strata are then grouped together to create a random sample. According to Mugenda

and Mugenda (2003), the sample size of ten percent or more is representative of the target population. Using the Yamane formula (1967), the sample size was determined.

The formula is $n = N / [1 + N (e)^2]$

Where n = sample size,

N = population size

e = error term (0.05)

Hence, $n = 406 / [1 + 406 (.05)^2] = 202$

The study sample size was 202 respondents; this formed 50% of the target population.

Table 3.2: Sample Size

Department	Target population	Sample size (50%)
Top level employees	48	24
Middle level employees	146	72
Low level employees	212	106
Total	406	202

3.5 Data Collection Instruments

Primarily primary data were used in this study. Kothari's primary data (2004) is data collected for the first time, recently collected data and secondary data, data collected after already transmitted statistical processes. Data collection was done using semi-structured questionnaires and interviews. Questionnaires are the most frequently used methods for reaching and cooperating respondents. These methods can reach a number of subjects who can read and write independently. The use of questionnaires was the best way to carry out

this study because the customs service and the staff could read and write. In addition, the questionnaires are selected because their time, energy and financing are very economical (Mugenda, 2003).

Interviews are another popular data collection method, such as questionnaires. In an interview procedure, the interviewer asks questions, the respondent answers questions, either directly (face-to-face) or indirectly (on the phone). The interviewer then records the answers using visual devices (collection, pen, paper, recording device). Questions can range from highly structured patterns to very unstructured patterns that can be seen in the same interview continuum under two extreme approaches (Pawar, 2004).

As the name suggests, the interview schedule is a bit structured and semi-structured. The level of structure and structure vary from one research project to another. In the continuum of interviews, some semi-structured interviews may be more related to structured interviews and some may include elements of the two in some way equal. The interviewer can ask other relevant questions through semi-structured interviews, drill down and search for additional information. The interviewer may primarily depart from or modify structured questions and raise other related issues related to the research objectives (Pawar, 2004). With respect to time, respondent data were collected during working hours, which means that each respondent spent a minimum amount of time to keep the message. the activities of organizations ranging from interruption, and the best data collection tools were therefore self-administered questionnaires and semi-structured interviews.

3.6 Data Collection Procedure

The researcher obtained a letter from the university before going to the field for data collection. The investigator also asked the Kenya Revenue Authority management for

permission to collect data. During the test, the data were collected using a method of collection and subsequent recovery. The researcher informed respondents that the information was only for academic purposes when the questionnaires were dropped.

3.7 Pilot Testing

A pilot test is a method used before the research to test the design and / or the methods and / or the tool. This includes the completion and initial testing of instruments and processes for error identification and eradication. The purpose of the pilot tests is to determine the validity and reliability of the research concept and instrumentation. Pilot tests as a phase in which a certain number of individuals from the target population who are not included in the sample size will be tested for the reliability and validity of the instruments (tests, questionnaires, planning, observation) (Yin, 2013).

3.7.1 Validity Test

The researcher conducted a pilot test to test the reliability and validity of the instrument after developing the questionnaires. The researchers solicited the opinion of experts in the field of research, in particular the supervisor, to establish the validity of the survey instrument. The validity of the data collected has therefore been improved.

3.7.2 Reliability Test

In order to participate in the pilot test, the researcher chose a pilot group of five. The Cronbach alpha coefficient was used to measure the reliability of the questionnaires statistically. Cronbach Alpha has been used for internal consistency techniques. The alpha value goes from 0 to 1 with increasing value, which increases reliability. The coefficient of

0.6-0.7 is a commonly accepted thumb rule, indicating good reliability and 0.8 or higher (Mugenda, 2003)

3.8 Data Analysis and Presentation

According to data analysis by Cooper and Schindler (2006), the accumulated data is reduced to a format that can be administered, summarized, searched by a model and used as a statistical technique. In addition, Kothari (2004) indicates that data analysis is a process of inspection, purification, transformation, and modeling to capture useful information, draw conclusions, and support decision making. In order to analyze the qualitative information, the content analysis was used and the results were then presented in prose form. In contrast, quantitative data analyzes were conducted as part of the social science statistical package (SPSS version 20).

Deductive and descriptive statistics were used to analyze quantitative data using this program. In this study, descriptive figures such as mean, standard difference, frequency and percentages were used. The study used correlation analysis in conjunction with inferential statistics. The relationship between independent and dependent variables has been established by this process. In a table, bar charts and pie charts, the data was then presented.

Regression analyzes are a statistical technique for examining the links between quantitative variables. The researchers want to determine, in certain situations, the underlying effect of one variable on another. At the same time, researchers are also evaluating the statistical significance of the estimated relationships, that is, the confidence that the true relationship is similar to the estimated relationship (Gaurav, 2011). Regression analysis is a powerful statistical technique that identifies the link between two or more quantitative variables: a

dependent variable, the predictable variable, and a distinct variable or explanatory variables for which there is significant knowledge. In this statistical tool, the equation represents the relationship between the variables is developed.

The relationship between an independent variable and a dependent variable, using a simple linear regression equation, can be demonstrated with a simple regression analysis. Multiple regression analysis provides an equation that provides for two or more independent variables for the dependent variable. In other words, multiple regression includes only one dependent variable and two or more independent variables, while a dependent variable and an independent variable are included in the simple regression model (Awari, 2012). Regression analysis concerns both the nature and degree of association of the variables. Although the independent variable can explain the difference in the dependent variable, it does not necessarily imply the cause. Several regressions were conducted to analyze the impact of employee performance on human resources practices, as in the case of the Kenya Revenue Authority's customs service. Tables and diagrams to make the data reader user-friendly are used to present the data.

In addition, the quantitative data were measured with multiple regression and analyzed with SPSS. The regression equation is:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where:

Y = Employee performance

β_0 = Constant term

X_1 = Recruitment

X_2 = Training

X_3 = Compensation

X_4 = Employee Performance

ε =error term, β_1 , β_2 , β_3 and β_4 are coefficients of determination and ε is the error term.

CHAPTER FOUR

RESEARCH FINDINGS AND ANALYSIS

4.1 Introduction

Data analyzes, interpretations, presentations and discussions of field results are presented here. This chapter presents the background of the respondents and the results of their analyzes according to the objectives of the study. The results of the study were discussed using descriptive and inferential statistics.

4.2 Response Rate

The study involved 203 people, of whom 194 responded to the survey, a response rate of 96%. A ratio of analysis and ratio of 50% is adequate; a rate of 60% is good and a rate of more than 70% is very good (Mugenda & Mugenda (2008), so the response rate is excellent in our case. As illustrated in Table 4.1.

Table 4.1: Response Rate

Response	Frequency	Percent
Returned	194	96
Unreturned	9	4
Total	203	100

4.3 Reliability Analysis

To determine the reliability of the questionnaire, a reliability analysis was performed. The Cronbach Alpha was used in the study. The alpha value threshold was set by 0.7 by Gliem and Gliem (2003), thus forming a criterion for the study. To determine the reliability of each target, Cronbach's alpha was used. The results presented in Table 4.2 show that a

performance evaluation of 0.765 alpha, 0.798 alpha training, alpha compensation of 0.814 and 0.810 alpha. All variables proved reliable.

Table 4.1: Reliability Analysis

Scale	Cronbach's Alpha	Number of Items
Recruitment	0.765	8
Training	0.798	9
Compensation	0.814	7
Performance appraisal	0.810	8

4.4 Demographic Information

The study attempted to determine the respondents ' personal information. The findings were as follows:

4.4.1 Highest Level of Education

Participants had their highest level of education requested. As shown in Figure 4.1, the results are presented. Of the 46% who responded, 22% had a bachelor's degree, 21 a diploma and 11% a certificate. 22% had a degree. This means that the interviewees had different levels of education and were able to provide the necessary information. In comparison with a study conducted in Kenya Medical Training College, 50% of respondents were graduates (Wanja, 2017).

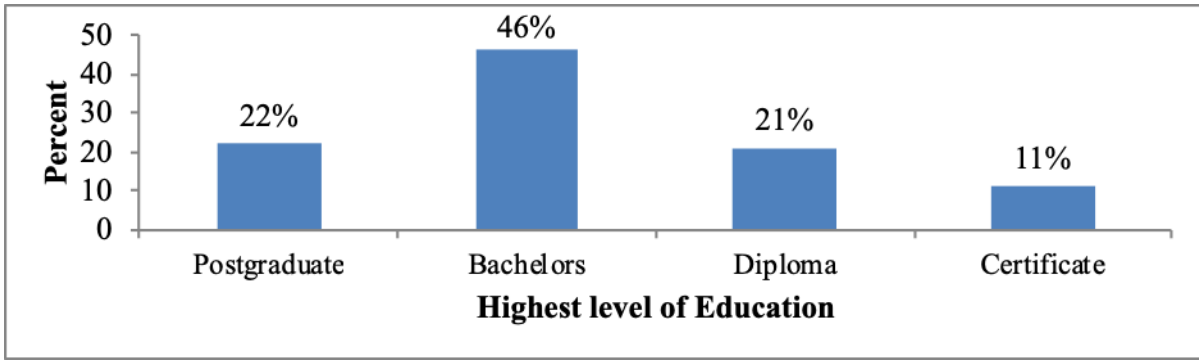


Figure 4.1: Highest Level of Education

4.4.2 Department

Respondents were asked to indicate their department. As shown in Figure 4.2, the results are presented. According to the results, 55% of the respondents worked in the human resources department and 45% in the customs service. This means that participants from both departments participated in the study.

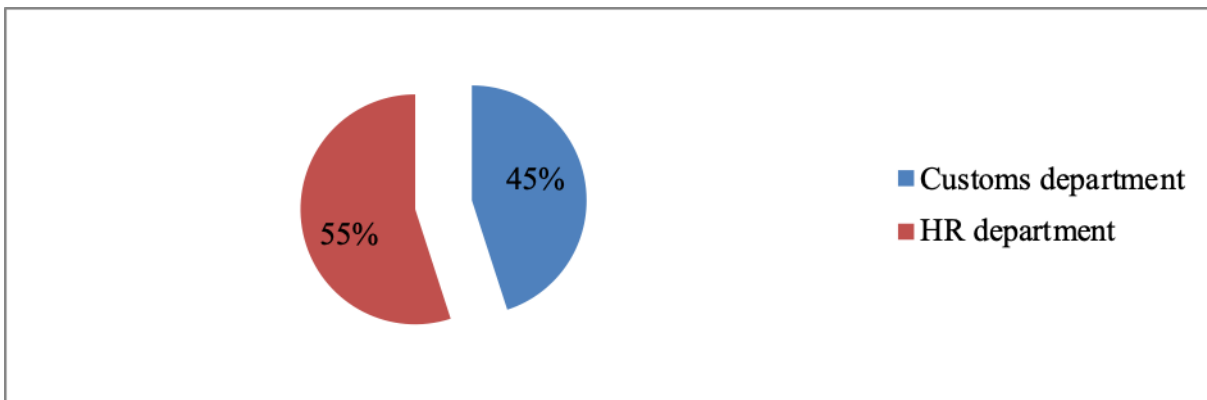


Figure 4.2: Respondents Department

4.4.3 Length of Service in the Organization

Respondents were asked to indicate the period during which they had worked. Figure 4.3 shows the results. Among the conclusions, 35% of the respondents spent 5 to 7 years in the service of the organization; 30% had been with the organization for 2 to 4 years; 20% had spent more than 7 years in the organization; and 14% had served the organization less than 2

years. As a result, respondents worked long enough within the organization to provide the information needed for the study.

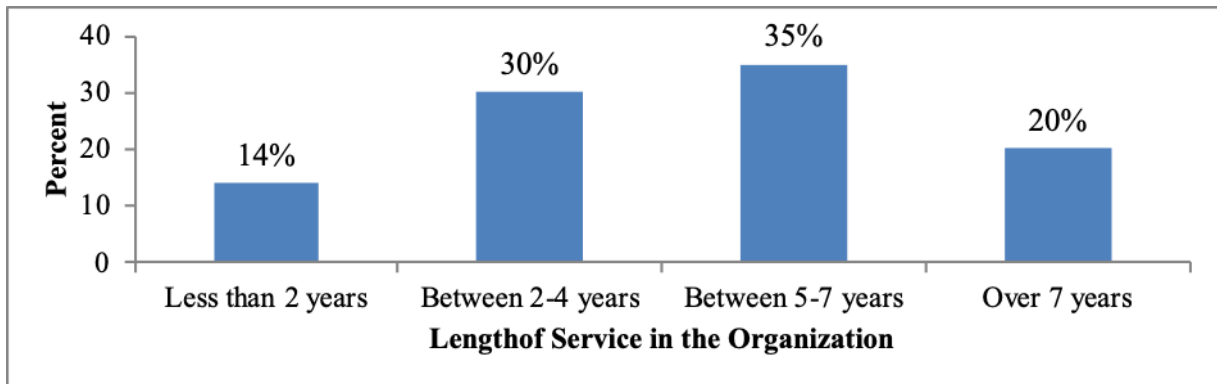


Figure 4.3: Length of Service in the Organization

4.4.4 Length of Service in the Department

Respondents were asked to show their current departments and how long they had worked there. Figure 4.4 shows the results. 36% of those interviewed worked for 2 to 4 years, 28% spent 5 to 7 years in their department, 24% spent less than 2 years in their service and 13% worked for 7 years in their departments. This means that participants have worked long enough in their services to provide the information needed for the study.

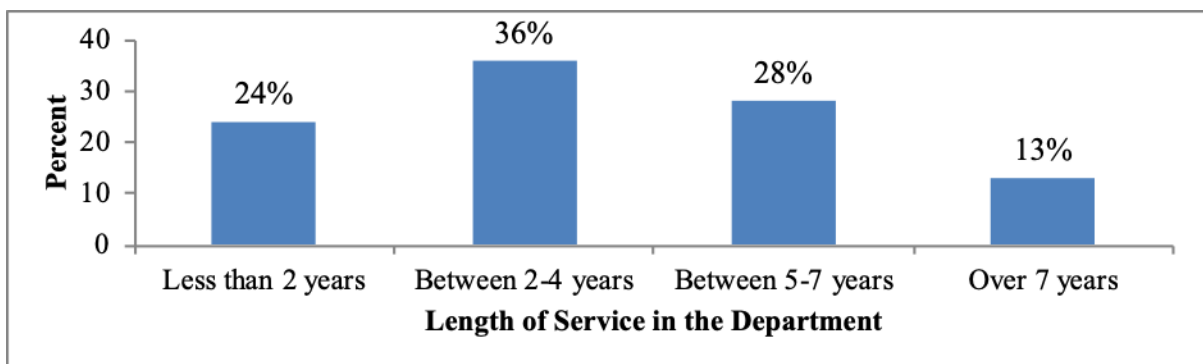


Figure 4.4: Length of Service in the Department

4.4.5 Position in the organization

Respondents were invited to give their position within the company. The results are shown in Figure 4.5. Of the results, 33% were officers, 28% were supervisors, 22% were middle managers and 18% were senior managers. This means that people in various positions within the organization participated in the study.

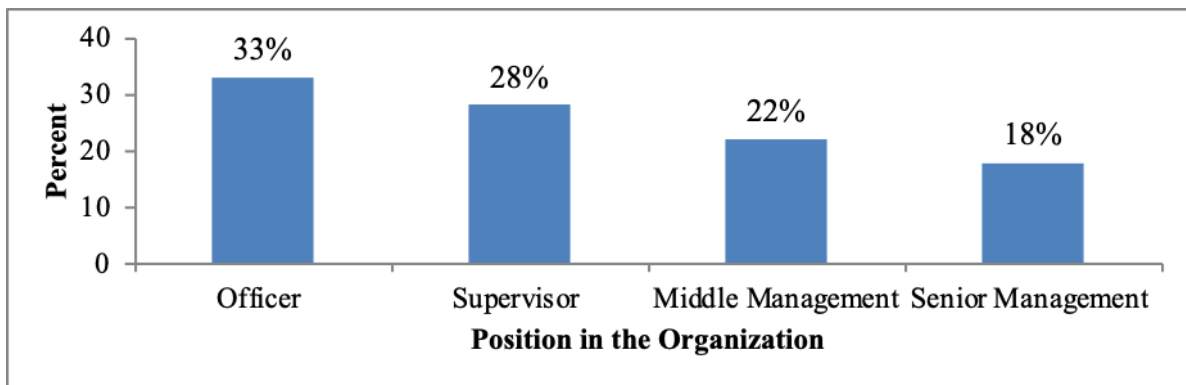


Figure 4.5: Position in the Organization

4.5 Descriptive Statistics

4.5.1 Recruitment Process

The respondents were asked to indicate the extent to which they agree with the statements about the influence of recruitment process on employee performance (Using a Likert scale of 1-5, where 1= to no extent, 2= little extent, 3=moderate extent, 4=great extent and 5= to a very great extent, circle the number you most agree with)

Table 4.2: Recruitment Process

Recruitment	1	2	3	4	5	Mean	Std. Dev
How well is KRA doing timeliness recruitment?	15	22	34	76	47	3.608	0.643
How well does HR provides an adequate pool of quality applicants?	10	20	35	75	54	3.737	0.684
Rate the effectiveness of the interviewing process and other selection instruments, such as testing?	13	27	31	92	31	3.521	0.719
Does HR need training on hiring employees to make the best hiring decisions?	16	19	26	86	47	3.665	0.730
Rate how well HR finds good candidates from non-traditional sources when necessary?	9	15	23	112	35	3.768	0.930
How would you rate the HR department's performance in recruitment?	11	14	19	98	52	3.856	0.868
Is the HR department efficient in selection policy of the employees?	8	18	23	89	56	3.861	0.811
Does the HR maintain an adequate pool of quality "protected class" applicants	10	19	20	106	39	3.747	0.882

From the results, respondents largely agreed that the human resources department's performance in recruitment was good, as shown by an average of 3.856. The human resources department is effective in the employee selection policy, as shown by an average of 3,861. candidates from non-traditional sources, if necessary, as indicated by an average of 3,768, the HR maintains an adequate pool of "protected" quality candidates, as shown by an average of 3,747, HR provides an adequate pool of quality candidates such as indicated by an average of 3.737, human resources need training on hiring employees in order to make the best hiring decisions, as indicated by an average of 3,665, the KRA recruits in a timely

manner as indicated by an average of 3.608; the maintenance process and other selection instruments, such as tests, are effective, as indicated by an average of 3.521.

The findings are consistent with the findings of Wulf and Sokol (2005a) who indicated that recruitment procedures and salary scales are necessary to attract staff with this expertise. When there are no qualified candidates, these public service restrictions can sometimes be lifted by offering attractive contracts to consultants. However, this practice is detrimental as customs staff in general could easily be demoralized and the problem of continuity of staff in specialized missions could arise.

4.5.2 Training

The respondents were asked to indicate the extent to which they agree with the statements about the influence of training on employee performance (Using a Likert scale of 1-5, where 1= to no extent, 2= little extent, 3=moderate extent, 4=great extent and 5= very great extent)

Table 4.3: Training

Training	1	2	3	4	5	Mean	Std. Dev.
KRA offers me the training I need to help me on my job	7	10	21	76	80	4.093	0.932
KRA provides a variety of training opportunities for employees	9	11	18	90	66	3.995	0.900
KRA invests in employees through training	11	14	20	86	63	3.907	0.844
KRA supports efforts by employees to obtain training on new skills	8	12	17	79	78	4.067	0.932
The training I receive is relevant for my job	10	10	19	99	56	3.933	0.902
My supervisor supports my efforts to seek relevant job training	14	15	24	110	31	3.665	0.903
My manager assists me to identify my training and development needs	15	19	26	75	59	3.742	0.726
I have the skills I need to do my job	10	16	23	85	60	3.871	0.810
I am allowed to take initiative to assess my skills and seek appropriate training	9	13	20	97	55	3.907	0.876

Findings suggest that respondents largely agreed that KRA provided employees with the training they needed, as evidenced by an average of 4.093, KRA supports employees' efforts to obtain training on new skills, such as the 'indicates the average of 4.067, KRA provides a variety of training opportunities for employees, as indicated by an average of 3.995. The training received is relevant for the job, as indicated by an average of 3.933. KRA invests in employees through training, as indicated by an average of 3.907. Employees are allowed to take initiatives. in order for their skills to be assessed and to seek the appropriate training indicated on average 3.907, the employees possess the skills required for their work, as reported on average of 3.871, the manager helps employees identify their training and development needs, as shown by an average of 3,742 and the supervisor supports employee efforts to seek appropriate professional training, as evidenced by an average of 3,665.

The findings are consistent with those of Durai (2013), who argued that training skills are a way of learning work through employees. Such training is usually done daily with or as part of the job. The basic idea of this type of training is to transfer the skills and knowledge of a highly qualified and experienced staff to a new staff while maintaining the productivity of both. Virtually every new employee is trained to work. Work training may be the only one available in many organizations.

4.5.3 Compensation

The respondents were asked to indicate the extent to which they agree with the statements about the influence of compensation on employee performance (Using a Likert scale of 1-5, where 1= to no extent, 2= little extent, 3=moderate extent, 4=great extent and 5= to a very great extent, circle the number you most agree with). The findings are as shown in table 4.4

Table 4.4: Compensation

Compensation	1	2	3	4	5	Mean	Std. Dev
KRA maintains a competitive pay and benefit package	12	17	24	91	50	3.773	0.792
The pay offered by KRA is very competitive	10	14	19	85	66	3.943	0.861
KRA's pay policy helps attract and retain high performing employees	7	16	21	101	49	3.871	0.876
The benefits offered by KRA meet my needs	9	12	16	120	37	3.845	1.019
My pay matches my job performance	11	15	20	96	52	3.840	0.850
I feel I am adequately paid compared to my colleagues at other companies	8	14	25	84	63	3.928	0.825
I am contented that my compensation is satisfactorily reviewed from time to time.	10	16	18	78	72	3.959	0.866

According to the findings, respondents largely agreed that they were satisfied that their pay is subject to a satisfactory revision from time to time, as indicated by an average of 3.959, the salary offered by the KRA is very competitive, as indicated by an average of 3.943. Employees feel well-paid compared to other employees in other companies, as shown by an average of 3.928, KRA's pay policy attracts and retains top performers, as evidenced by an average of 3.871 . The benefits offered by KRA meet the needs of employees in the same way. out of 3.845, employees pay the result corresponding to their job performance, as indicated by an average of 3.840, and the KRA maintains competitive compensation and benefits, as indicated by an average of 3.773.

These findings are consistent with the findings of Deysel and Kruger (2015), who identified a long-term relationship between CEO compensation and variables such as business results, averages, market performance and performance inflation.

4.5.4 Performance Appraisal

The respondents were asked to indicate the extent to which they agree with the statements about the influence of performance appraisal on employee performance (Using a Likert scale of 1-5, where 1= to no extent, 2= little extent, 3=moderate extent, 4=great extent and 5= to a very great extent, circle the number you most agree with)

Table 4.5: Performance Appraisal

Performance appraisal	1	2	3	4	5	Mean	Std. Dev
I understand how my performance is evaluated	13	18	22	79	62	3.820	0.782
I understand the link between my performance and my pay	11	15	19	88	61	3.892	0.844
I receive regular performance reviews	9	13	20	96	56	3.912	0.874
I trust the feedback I receive from my supervisor	12	12	15	70	85	4.052	0.958
My supervisor is honest and fair in my performance review	8	10	17	67	92	4.160	1.019
The evaluation process should be more than once a year	10	14	18	77	75	3.995	0.890
The performance appraisal system is effective in promoting quality work	11	16	24	90	53	3.814	0.801
Performance appraisals are fair and unbiased	9	14	20	81	70	3.974	0.867

Based on the results, respondents agreed that their supervisors were honest and fair in the performance evaluation, which corresponds to an average of 4,160 employees. Employees trust the feedback they receive from their line manager, as indicated by an average of 4.052. The evaluation process should take place more than once. year as indicated by an average of 3.995, the performance ratings are fair and unbiased as indicated by an average of 3.974, employees receive regular performance evaluations as indicated by an average of 3.912,

employees understand the link between performance and Compensation As indicated by an average of 3,892, employees understand how their performance is rated as indicated by an average of 3,820 and the performance appraisal system is effective at promoting quality work as indicated by an average of 3,814.

The evaluation system should be designed to improve staff performance over the long term. A performance evaluation must be performed regularly. Management should be responsible for employee performance and actively manage performance issues (Wulf & Sokol, 2005b).

4.5.5 Employee Performance

The respondents were asked to indicate the extent to which they agree with the statements about employee performance (Using a Likert scale of 1-5, where 1= to no extent, 2= little extent, 3=moderate extent, 4=great extent and 5= to a very great extent, circle the number you most agree with). The results are as shown in table 4.6

Table 4.6: Employee Performance

Employee Performance	1	2	3	4	5	Mean	Std. Dev
KRA encourages employees to work to the best of their abilities	13	15	17	64	85	3.995	0.928
KRA is able to maximize employee potential	9	11	15	60	99	4.180	1.074
My job enables me to make use of my skills and abilities	10	12	18	84	70	3.990	0.890
Teams are rewarded for high performance	12	16	21	73	72	3.912	0.834
My department is able to meet its deadlines	14	18	22	96	44	3.711	0.807
My department has specific performance measures	11	14	19	59	91	4.057	0.975
I am held accountable for achieving specific results	8	13	16	88	69	4.015	0.910
Non performing employees are held accountable	10	15	17	100	52	3.871	0.887
Performance measures are evaluated on a daily basis	15	17	16	103	43	3.732	0.873

Based on the results, respondents agreed that KRA is able to maximize employee potential, as indicated by an average of 4.80, departments have specific performance measures, as indicated by an average of 4.057, employees are held accountable for achieving specific results, as evidenced by an average of 4.015. , the work of their employees allows them to use their skills and abilities, as indicated by an average of € 3.99, the KRA encourages employees to work to the best of their ability, as indicated by their average 3.995, the teams are rewarded for their high performance, illustrated by an average of 3.912, the non-performing employees are held accountable as indicated by an average of 3.871, the performance measures are evaluated daily as indicated by an average of 3.372 and the department is able to meet its deadlines as indicated by an average of 3,711. (Ogunyomi and Bruning, 2016) have positively linked some human resource management practices to the achievements of the firm.

4.6 Inferential Statistics

The effect between the predictor variables was tested through this study, correlation analysis, and multiple regression analysis. For code, enter and calculate the measure of multiple regressions. The researchers used the statistical package for the social sciences (SPSS version 21).

4.6.2 Correlation Analysis

Correlation analysis was used to analyze the association between independent variables and dependent variables. The results are shown in Table 4.7.

The results revealed that there was a strong positive correlation between recruitment and employee performance, as shown by $r = 0.816$, statistically significant $p = 0.000 < 0.01$; there

was a positive correlation between training and employee performance, as shown by $r = 0.783$, statistically significant $p = 0.002$; there was a positive correlation between compensation and employee performance, as shown by $r = 0.772$, statistically significant $p = 0.002$; there was a positive correlation between performance appraisal and employee performance, as shown by $r = 0.801$, statistically significant, $p = 0.001$. This implies that recruitment, training, compensation, performance evaluation and employee performance are linked. The findings are consistent with Wambua's (2016) findings, which revealed a positive relationship between human resource management practices and employee performance in commercial banks.

Table 4.7: Correlations Coefficient

		Employee Performance	Recruitment	Training	Compensation	Performance appraisal
Employee Performance	Pearson Correlation	1				
	Sig. (2-tailed)					
	N	194				
Recruitment	Pearson Correlation	.816**	1			
	Sig. (2-tailed)	.000				
	N	194	194			
Training	Pearson Correlation	.783**	.408	1		
	Sig. (2-tailed)	.002	.051			
	N	194	194	194		
Compensation	Pearson Correlation	.772**	.513	.541	1	
	Sig. (2-tailed)	.002	.049	.065		
	N	194	194	194	194	
Performance appraisal	Pearson Correlation	.801**	.386	.433	.311	1

	Sig. (2-tailed)	.001	.073	.047	.121
	N	194	194	194	194

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

4.6.3 Model Summary

The model summary is used to analyze the variation of the dependent variable by modifying the independent variables. Adjusted quadrature R results showed that due to changes in recruitment, training, compensation and performance appraisal, there were 79.0% differences in employee performance. The remaining 21% imply that other factors that lead to employee performance are not addressed in the study. R is the correlation coefficient that shows the link between the variables of the study. From the results, the study found that the variables in the study were strongly positive, as shown by 0.894.

Table 4.8: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.894 ^a	0.799	0.790	0.01135

4.6.4 Analysis of Variance

ANOVA analysis of variance is used to determine the significance of the data used in the test. Data processed from ANOVA statistics have a significance level of 0.001 (population parameters). This demonstrates that the data is ideal for concluding on the population parameter, since the significance value (p value) is less than 5%. The calculated F was greater than F critical (113.766 > 2.419). This shows that employee performance in assessing recruitment, training, compensation and performance is important.

Table 4.9: Analysis of variance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	23.868	4	5.967	113.766	.012 ^b

Residual	9.913	189	0.052
Total	33.781	193	

4.6.5 Beta Coefficients of the study Variables

The regression equation was

$$Y = 1.487 + 0.406 X_1 + 0.7422 X_2 + 0.365 X_3 + 0.511X_4$$

The above equation reveals that while the recruitment process, training, compensation, and performance appraisal are consistent, the variables had a significant influence on employee performance, as shown by the constant of 1.487.

Recruitment process and employee performance

The recruitment process is statistically significant for employee performance ($\beta = 0.406$, $p = 0.002$). This demonstrates that the recruitment process had a significant positive relationship with employee performance. Increasing the recruitment process by one unit will result in increased performance by one unit. The findings relate to the findings of Omolo, Oginda and Oso (2012), who found that the recruitment, selection and performance of small and medium-sized enterprises was very positive.

Training and employee performance

The relationship between training and employee performance is statistically significant as demonstrated ($\beta = 0.422$, $p = 0.003$). In addition, this implies that employee training and performance had a significant positive relationship. Increasing the formation of a unit will result in increased employee performance. The findings are consistent with those of Watta, Onyango, and Wanyoike (2014), who found that the relationship between staff training and performance was strongly positive.

Remuneration and performance of employees

Compensation and performance of employees were statistically significant, as indicated by ($\beta = 0.365, p = 0.006$). It also revealed a significant positive relationship between compensation and employee performance. This means that an increase in compensation will result in an increase in the employee's performance. The findings are consistent with Kentucky, Fisher, Maines, Pfeffer, and Sprinkle (2005), who found that the employer's residual benefit increased in a discretionary manner relative to the distribution of compensation among employees. however, the employer's discretion over the total compensation of employees did not affect the residual benefit.

Performance Evaluation and Employee Performance

The performance evaluation is statistically significant for the employee's performance, as shown ($\beta = 0.511, P = 0.003$). This implies a significant positive relationship between performance evaluation and employee performance. This shows that an increase in the performance evaluation unit will improve employee performance. The findings are consistent with the findings of Wanjala and Kimutai (2015), who have demonstrated an important relationship between performance appraisal and employee performance..

Table 4.10: Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.487	0.312		4.766	0.003
Recruitment	0.406	0.069	0.387	5.884	0.002
Training	0.422	0.089	0.409	4.742	0.003
Compensation	0.365	0.092	0.355	3.967	0.006
Performance Appraisal	0.511	0.112	0.49	4.563	0.003

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter deals with the main conclusions and recommendations drawn from the conclusions highlighted. The conclusions and recommendations focused on the purpose of the study. The purpose of the study was to identify the influence of human resource management practices on employee performance - a case of the Kenya Revenue Authority's customs department.

5.2 Summary of Findings

This section summarizes the data analyzed. The purpose of the study is to determine the impact of the Kenya Authority's Customs Service on employee performance, to determine the impact of training on the performance of the staff of the Kenya Customs Office. pay the performance of the employees of the Kenya Authority's customs office and determine the impact of benchmarking on the performance of the employees of the Kenya Customs Authority.

5.2.1 Recruitment Process on Employee Performance

The study found that the human resources department ensures transparency when recruiting, that the service is effective in the employee selection policy, that the service finds good candidates from non-traditional sources when necessary, HR maintains an adequate pool of "protected" quality candidates. , Human Resources provides an adequate pool of quality candidates, training on human resource needs on hiring employees to make the best hiring

decisions, KRA recruits in a timely manner and the process of maintenance, as well as other selection instruments, such as tests, are effective.

5.2.2 Training on Employee Performance

The study found that KRA provides employees with the training they need, KRA supports employee efforts to learn new skills, KRA offers a variety of employee training opportunities. The training received is relevant to the position. KRA invests in employees through training, employees are allowed to take the initiative for their skills to be evaluated and to seek the appropriate training, employees have the necessary skills for their work, the manager helps them to identify their training and development needs, and the supervisor supports employees' efforts for appropriate training for their position.

5.2.3 Compensation on Employee Performance

The study found that employees are satisfied that their pay is subject to a satisfactory review from time to time, that the compensation offered by KRA is very competitive, that employees feel adequately paid for to other companies. KRA's compensation policy is designed to attract and retain top performers. , the benefits offered by KRA meet the needs of employees, employees pay according to their professional performance, and KRA maintains competitive compensation and benefits.

5.2.4 Performance Appraisal on Employee Performance

The study found that KRA supervisors were honest and fair in the performance appraisal, that employees trusted their feedback 2, that the appraisal process should take place more than once a year. Performance evaluations are fair and impartial. , employees understand the

link between performance and compensation, employees understand how their performance is evaluated, and the performance appraisal system helps promote quality work.

5.3 Conclusions

The study concludes that the recruitment process was statistically important for employee performance. This means that the recruitment method is essential to finding qualified staff for available vacancies within the organization. The study found that recruitment affects employee performance. The study found that the training had a strong positive relationship with employee performance. This means that training is essential to developing the skills and knowledge of employees. These skills improve staff performance. Training is therefore positively related to employee performance. The study showed that compensation affects the performance of employees. This implies that well-paid staff feel motivated and can therefore perform their tasks with minimal supervision. The study concludes that compensation is positive for employee performance. The study revealed a statistically significant performance evaluation for employee performance. This implies a significant positive relationship with the employee's performance. This shows that an increase in the performance evaluation unit will increase employee performance. The study concludes that performance evaluation affects employee performance.

5.4 Recommendations

The study proposed that a fair and transparent recruitment process be adopted by the Kenya Revenue Authority. This ensures that the right employees are employed. It also means that recruited employees will integrate into positions in the organization. This ensures that employees are aware of their work and improve their performance. The Kenya Revenue

Authority should train its staff regularly. It helps to improve their knowledge and skills. The staff will be much better and more efficient in accomplishing their tasks. This improves the productivity of the company by also improving employee performance. Staff should be paid properly. Low paid employees are demotivated. Well-paid people do a much better job because they know they are expecting a good salary. Thus, compensation helps to improve employee performance. The study recommends that performance evaluation be a key factor in employee performance. The performance evaluation system improves employee performance and motivation at work. To improve their performance, a regular evaluation should be conducted by the Kenya Revenue Authority. To measure job performance, the performance appraisal system should be essential. Performance standards must be linked to individual performance that is essential to employee performance. The evaluation process must be correct and current job descriptions must be taken into account to increase employee productivity.

5.5 Area for Further Research

This study aimed to determine the effect of human resource management on employee performance - a case of the Kenya Revenue Authority's Customs Service. This study used the study variables recruitment, training, compensation and performance evaluation. The study recommends additional studies of employee performance management practices using variables other than those discussed in this study.

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APPENDICES

Appendix I: Questionnaire

Kindly answer the following questions as accurately as possible. Your individual responses are strictly confidential and anonymous. Your answers shall be used for academic purposes only. Please tick your answer against each question in the spaces provided.

Part 1: General Information

1. What is your highest level of Education?

Postgraduate Bachelors

Diploma Certificate

Secondary

2. In which department do you work?

Customs department

HR department

3. How long have you worked in your organizations?

Less than 2 years Between 2 - 4 years

Between 5 - 7 years Over 7 years

4. How long have you worked in your department?

Less than 2 years between 2 - 4 years

Between 5 - 7 years Over 7 years

5. Position in the organization

Officer

Supervisor

Middle Management

Part 2: Recruitment Process

The influence of recruitment process on employee performance at the customs department, Kenya Revenue Authority. To what extent do you agree with these statements? (Using a Likert scale of 1-5, where 1= to no extent, 2= little extent, 3=moderate extent, 4=great extent and 5= to a very great extent, circle the number you most agree with)

Statements	1	2	3	4	5
The company does timeliness recruitment well					
HR offers adequate pool of applicants that are well qualified					
How would you rate the effectiveness of selection instruments such as testing and interviewing?					
Do you think HR should be trained on hiring to be more efficient in hiring process?					
How would you rate HR in finding good candidates when need be?					
Rate the performance of HR department in recruitment?					
Do you regard HR department as being efficient in its policies on section of workers?					
Is there adequate pool of “protected class” applicants maintained by the HR					

Part 3: Training

The influence of training on employee performance - a case of the customs department, Kenya Revenue Authority. To what extent do you agree with these statements? (Using a Likert scale of 1-5, where 1= to no extent, 2= little extent, 3=moderate extent, 4=great extent and 5= to a very great extent, circle the number you most agree with)

	1	2	3	4	5
I am offered the training I need by KRA which assist me in my job					
Employees are provided with different forms of training in KRA					
Through training, KRA is able to invest on their employees					
Efforts by employees to obtain new skills through training is supported by KRA					
I received training relevant to my job					
The effort I have in seeking relevant training in the job is supported by my supervisor					
In identifying my training and development requirements, my supervisor offers assistance					
I am equipped with relevant skills to perform my job					
I am not prohibited from taking initiative in assessing skills and seeking relevant training					

Part 4: Compensation

The influence of compensation on employee performance - a case of the customs department, Kenya Revenue Authority. To what extent do you agree with these statements? (Using a Likert scale of 1-5, where 1= to no extent, 2= little extent, 3=moderate extent, 4=great extent and 5= to a very great extent, circle the number you most agree with)

	1	2	3	4	5
KRA maintains a competitive pay and benefit package					
The pay offered by KRA is very competitive					
KRA’s pay policy helps attract and retain high performing employees					
The benefits offered by KRA meet my needs					
My pay matches my job performance					
I feel I am adequately paid compared to my colleagues at other companies					

I am contented that my compensation is satisfactorily reviewed from time to time.					
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Part 5: Performance Appraisal

The influence of performance appraisal on employee performance - a case of the customs department, Kenya Revenue Authority. To what extent do you agree with these statements? (Using a Likert scale of 1-5, where 1= to no extent, 2= little extent, 3=moderate extent, 4=great extent and 5= to a very great extent, circle the number you most agree with)

	1	2	3	4	5
I understand how my performance is evaluated					
I understand the link between my performance and my pay					
I receive regular performance reviews					
I trust the feedback I receive from my supervisor					
My supervisor is honest and fair in my performance review					
The evaluation process should be more than once a year					
The performance appraisal system is effective in promoting quality work					
Performance appraisals are fair and unbiased					

Part 5: Employee Performance


To what extent do you agree with these statements on employee performance? (Using a Likert scale of 1-5, where 1= to no extent, 2= little extent, 3=moderate extent, 4=great extent and 5= to a very great extent, circle the number you most agree with)


	1	2	3	4	5
KRA encourages employees to work to the best of their abilities					
KRA is able to maximize employee potential					

My job enables me to make use of my skills and abilities					
Teams are rewarded for high performance					
My department is able to meet its deadlines					
My department has specific performance measures					
I am held accountable for achieving specific results					
Non performing employees are held accountable					
Performance measures are evaluated on a daily basis					

THANK YOU

Appendix II: Research Permit

 Kenya School of Revenue Administration

 KENYA REVENUE AUTHORITY
ISO 9001:2015 CERTIFIED

REF: KESRA/NRB/028

11th September, 2018

TO WHOM IT MAY CONCERN


RE: KATE KARURI - REG. NO. HDB335-CO16-6697/2016

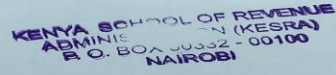
This is to confirm that the above named is a student at Kenya School of Revenue Administration (KESRA) Nairobi Campus pursuing Post Graduate Diploma in Customs Administration.

The named student is undertaking Research on “The influence of human resource management practices on employee performance: A case of Customs Department, KRA”


The purpose of this letter is to request your good office to assist the above student with the information on the influence of HR Practices on employee performance to enable her finalize her project.


Thank you.


Dr. Doris Gitonga,
Head Research & Post Graduate Studies
KESRA


KENYA SCHOOL OF REVENUE ADMINISTRATION (KESRA)
P. O. BOX 48240 - 00100
NAIROBI

P. O. Box 48240 – 00100, Nairobi Email: kesratraining@kra.go.ke Tel: +254715877535/9

 ISO 9001 BUREAU VERITAS Certification

 UKAS Quality Management

Tulipe Ushuru Tujitegemee !